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Canada Dept of Finance
VOLUME I

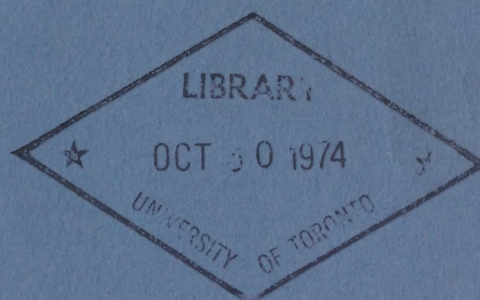
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**PUBLIC ACCOUNTS
OF CANADA**

for the

**FISCAL YEAR ENDED
MARCH 31**

1974

**Summary Report and
Financial Statements**



Prepared by the

RECEIVER GENERAL FOR CANADA



VOLUME I

PUBLIC ACCOUNTS OF CANADA

for the

**FISCAL YEAR ENDED
MARCH 31**

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**Summary Report and
Financial Statements**

Prepared by the

RECEIVER GENERAL FOR CANADA

INFORMATION CANADA
OTTAWA, 1974

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To His Excellency

The Right Honourable Jules Léger, C.C., C.M.M., C.D.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1974.

All of which is respectfully submitted.

JOHN TURNER,
Minister of Finance.

OTTAWA, SEPTEMBER 11, 1974.

*To The Honourable John Turner,
Minister of Finance.*

In accordance with the provisions of Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the fiscal year ended March 31, 1974, to be laid by you before the House of Commons.

Respectfully submitted,

J. P. GOYER,
Receiver General for Canada.

OTTAWA, SEPTEMBER 11, 1974.

To The Honourable J. P. Goyer,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1974.

Under Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1974, and of the assets and liabilities of Canada as at March 31, 1974, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, those statements required by the Financial Administration Act to be published in the Public Accounts, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments.

Volume III—The financial statements of all Crown Corporations and the Auditors' reports thereon.

Respectfully submitted,

H. R. BALLS,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 11, 1974.

VOLUME 1

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SECTION 1

**1973-74
PUBLIC ACCOUNTS**

The Scope of the Public Accounts

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THE SCOPE OF THE PUBLIC ACCOUNTS

The Public Accounts of Canada is the annual financial report of the Government of Canada which is prepared by the Receiver General for Canada as required by section 55 of the Financial Administration Act. The report covers the financial transactions of the Government of Canada during the fiscal year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the accounts of those crown corporations and other bodies which are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the government.

The financial transactions of the Government of Canada include:

1. the raising of revenue through taxation, fees, sales, investment income and other revenues;
2. expenditures on government programs, including payments for goods and services, interest on the public debt, transfer payments to individuals in terms of various social programs, transfers to other levels of government under such programs as fiscal transfer payments to provinces, hospital insurance and medicare, subsidies and other assistance to business enterprises;
3. the collection and disbursement of money in respect of the Canada Pension Plan, the Old Age Security Fund, the Unemployment Insurance Account, and other annuity, insurance and pension funds;
4. the making and recovery of loans and advances to and investments in crown corporations, other governments in Canada and abroad, international organizations, departmental working capital advance accounts, and various other bodies;
5. the provision of Canadian funds to acquire foreign exchange reserves and the return of these funds when foreign exchange so acquired is sold;
6. the receipt and disbursement of money from deposit, trust and certain special purpose accounts;
7. the issue and repayment of government bonds and Treasury Bills;
8. those transactions arising from the operation of the Consolidated Revenue Fund, which is the total of the deposits in the bank accounts of the Receiver General with the Bank of Canada, chartered banks in Canada and banks abroad.

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, crown corporation or fund. There are, however, a number of crown corporations and other bodies which operate their own banking facilities and produce their own accounts; the financial transactions of these organizations are reflected in the transactions of the Government of Canada only in so far as they receive money from or pay it to the government.

The crown corporations and other bodies in this category are:

Air Canada
Atomic Energy of Canada Limited

Bank of Canada
Canada Deposit Insurance Corporation
Canadian Arsenal Limited
Canadian Broadcasting Corporation
Canadian Commercial Corporation
Canadian Dairy Commission
Canadian Film Development Corporation
Canadian Livestock Feed Board
Canadian National Railways
Canadian National (West Indies) Steamships Limited
Canadian Overseas Telecommunications Corporation
Canadian Patents and Development Limited
Canadian Saltfish Corporation
The Canadian Wheat Board
Cape Breton Development Corporation
Central Mortgage and Housing Corporation
The Company of Young Canadians
Crown Assets Disposal Corporation
The Custodian
Defence Construction (1951) Limited
Eldorado Aviation Limited
Eldorado Nuclear Limited
Export Development Corporation
Farm Credit Corporation
Freshwater Fish Marketing
Industrial Development Bank
National Arts Centre Corporation
The National Battlefields Commission
National Capital Commission
National Harbours Board
Northern Canada Power Commission
Northern Transportation Company Limited
Pilotage Authorities
Royal Canadian Mint
St. Clair Broadcasting Company
The St. Lawrence Seaway Authority
The Seaway International Bridge Corporation Limited

The Public Accounts is produced in three volumes. Volume I contains a brief outline of the principal features of the government's financial statements and accounting system; a summary of the highlights of the government's financial operations during the fiscal year ended March 31, 1974, including revenue and expenditure on a National Accounts basis; a review of budgetary revenue, expenditure and the surplus for the fiscal year 1973-74, with comments on the significant aspects of the more important items; a summary of the financing operations of the government and their effect on the unmatured debt and the cash position of the government; statements of the expenditures, revenues, assets and liabilities of Canada certified by the Auditor General; and a statement of the contingent liabilities of Canada. It also includes summaries of appropriations and expenditures for each department, the statements required by the Financial Administration Act to be published in the Public Accounts and a number of supporting schedules and statements. Volume II reviews the financial statements of departments in finer detail. For each department, it presents its appropriations, expenditures and unexpended balances, the total cost of each of its programs, analysis of its expenditures by programs, activities within a program and standard objects, a statement of the grants,

contributions and other transfer payments which it made, a statement of revenues collected, a summary of all its receipts and outlays and any special accounts which it maintains. Volume II also provides a range of additional information, by departments, on items such as accounts receivable, payments for professional and special services, the construction and the acquisition of machinery, equipment, land, buildings, and works. Volume III includes the financial statement of crown corporations which produce their own accounts together with the reports of their auditors.

The Government's Accounting System

To assist the reader who is not familiar with the government's financial statements and general system of accounting, a brief outline of some of the more significant features of these and particularly of those aspects which differ from normal commercial accounting practices is given in the paragraphs which follow.

There are two generally accepted bases or systems of accounting. One is the "cash" basis under which revenues are taken into the accounts in the period in which they are received in cash and expenditures are accounted for when the actual disbursements are made; the other is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive way. In business, the accounts are usually maintained on an accrual basis. However, the prime purpose of government accounting is to serve the requirements of Parliament and more particularly to ensure effective control by Parliament over public moneys. As parliamentary control in Canada is predicated on the operation of the consolidated revenue fund, which is by law a cash account, and on regulating the flow of cash receipts into and cash payments out of the fund, it follows that the accounts of Canada are maintained basically on a cash system. However, there is provision in the Financial Administration Act for bringing into the accounts of each fiscal year expenditures relating to that year, which on a pure cash basis would be excluded, and in addition certain modifications have been made to facilitate the maintenance of accounting control over certain assets and liabilities, and to provide for valuation adjustments for recorded assets in anticipation of possible losses on ultimate realization.

Revenue and expenditure

Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued (including interest accrued) are not normally set up as assets on the government's statement of assets and liabilities.

On the expenditure side, under the provisions of Section 30 of the Financial Administration Act, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged to that year. Consequently, liabilities under contracts and other accounts payable at March 31 for which cheques are issued during the month of April are charged as expenditures

in the old year and appear as current liabilities on the statement of assets and liabilities. This is a significant modification of pure "cash" accounting, and brings into the year's transactions the greater part of those expenditures which on the cash basis would be excluded, but which on the accrual basis would be included and carried to the statement of assets and liabilities as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example discounts and commissions on loans are not charged to expenditure in the year in which they are paid, but are set up as deferred charges on the statement of assets and liabilities and are amortized or written off to expenditure during the period of a loan. Also, losses on loans and advances and on other assets are not generally charged to expenditure in the year in which the loss is sustained, but from time to time parliamentary authority is obtained to charge such losses to budgetary expenditure; or the ultimate loss when determined may be charged by parliamentary authority to the general reserve for possible losses on the realization of assets.

Prior to 1951-52, it was the practice to charge interest on the public debt as it became due rather than when it was paid. This was a modification of the strict cash basis of accounting, but in 1951-52 a further modification was made whereby the charges to budgetary expenditure for interest on the public debt were made month by month as the interest accrued rather than annually or semi-annually as it became due and payable. This change is in line with the aim previously mentioned of bringing into the accounts of the year all the expenditures relating to that year. No comparable change in the treatment of interest receivable was made as it was not considered appropriate to accrue interest receivable which might or might not be received or to take it into account in determining the revenue for the year before it was actually received.

These examples will serve to indicate that while revenue is reported on a cash basis, in expenditure reporting significant modifications have been made in the cash basis to achieve many of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand the budgetary liabilities are set up or are otherwise taken into the accounts for the year, and on the other, tax and other revenue assessments, interest accruals (with certain exceptions) and accounts receivable are not treated as assets or taken into revenue until collected.

Assets and liabilities

Section 55 of the Financial Administration Act directs that the Public Accounts of Canada shall include:

"A statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year."

The assets and liabilities of Canada are set out so as to disclose the amount of the net debt. In 1920, the practice was established of offsetting against the gross liabilities only what were designated as "active" assets in determining the net debt. In the budget speech of May 18, 1920, the following explanation was given by the Minister of Finance:

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such

assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it."

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

With certain exceptions, taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as assets (except when these are held as charges against working capital accounts) nor are public works and buildings or other fixed or capital assets. Following the principle that only realizable or interest- or revenue-producing assets should be offset against the gross liabilities, costs of capital works are charged to expenditures at the time of acquisition or construction. Consequently government buildings, public works, national monuments, military assets (such as aircraft, naval vessels, and army equipment) and other capital works and equipment are recorded on the statements of assets and liabilities at a nominal value of \$1 as the value is not considered as a proper offset to the gross liabilities in determining the net debt of Canada.

On the liabilities side, accrued liabilities (except for interest accrued on the Public Debt) are not taken into account in determining the obligations of the government. However, under Section 30 of the Financial Administration Act, liabilities under contracts and other accounts payable at March 31 if paid on or before April may be charged to the accounts for the year. These are recorded as accounts payable in the "current and demand liabilities" schedule to the statement of assets and liabilities.

The liabilities of the government, as shown in the statement of assets and liabilities include:

- (1) current and demand liabilities, including matured debt outstanding, outstanding cheques, interest due and outstanding, interest accrued, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;
- (2) obligations payable to the international monetary fund;
- (3) sundry funds deposited with the Receiver General for Canada or held in trust for various purposes;
- (4) social security funds;
- (5) amounts to the credit of other annuity, insurance and pension accounts;
- (6) undisbursed balances of special accounts, which, in accordance with the legislation under which they are authorized, are available for expenditure in periods subsequent to the fiscal year in which they are granted;

- (7) refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income;
- (8) provision for compound interest on Canada savings bonds;
- (9) amounts due to the government but in respect of which payment has been deferred; there are contra accounts to corresponding items under "Loans to, and investments in, Crown Corporations", "Loans to national governments" and "Other loans and investments";
- (10) suspense accounts consisting of balances where some uncertainty as to disposition exists; and
- (11) unmatured debt, consisting of bonds and treasury bills.

The indirect or contingent liabilities of the government are shown as a special note appearing in the body of the statement of assets and liabilities and are also set out in a detailed supplementary statement.

Offsetting the direct liabilities, and in a measure explaining their existence, as a substantial portion of the total debt is attributable to them, are the government's recorded assets. For the most part, these consist of assets which yield interest, profits or dividends, and very liquid assets such as cash and departmental working funds. The principal classes of assets are:

- (1) current assets, including cash, and securities held for the securities investment account;
- (2) departmental working capital advances;
- (3) foreign exchange reserves; including advances to the exchange fund account for the acquisition of gold and foreign exchange and Canada's subscription to the capital of the International Monetary Fund;
- (4) investments held for retirement of unmatured debt;
- (5) social security accounts which include the Canada pension plan investment fund and advances to the unemployment insurance account;
- (6) loans to, and investments in, crown corporations;
- (7) other loans and investments, including loans to provincial and municipal governments, advances to the municipal development and loan board and a number of miscellaneous advances to veterans and others;
- (8) loans to national governments and international organizations;
- (9) securities held in trust for various deposit and trust and annuity, insurance and pension accounts and bonds and certified cheques held in connection with contractors' security deposits;
- (10) deferred charges which consist of the unamortized portions of the actuarial deficiencies in the superannuation accounts, representing that portion of the government's liability in respect of these accounts that has not been charged to budgetary expenditures

and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;

- (11) capital assets, a category set up to cover capital assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of \$1; and
- (12) inactive loans and investments which are not currently yielding interest, profits or dividends.

A reserve for losses on the realization of assets is not shown as a liability but is deducted from the total of the assets.

Net debt

The excess of the gross liabilities over the net recorded assets is designated as the net debt and a separate schedule to the statement of assets and liabilities is presented showing the changes in the net debt during the fiscal year. In effect, the net debt is the overall deficit since Confederation.

SECTION 2

**1973-74
PUBLIC ACCOUNTS**

Highlights of the Government's Financial Operations during 1973-74

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HIGHLIGHTS OF THE GOVERNMENT'S FINANCIAL OPERATIONS DURING 1973-74

This section outlines the financial operations of the government in 1973-74 giving a brief summary of the budgetary and non-budgetary transactions, unmatured debt transactions and changes in the cash position and the debt position during the fiscal year. More detailed explanations are given in subsequent sections of this volume.

To meet the needs of those interested in the impact of the operations of the Government of Canada on the economy, its revenues and expenditures re-classified on a national accounts basis are also included.

Table 1 summarizes the financial transactions of the government for 1972-73 and 1973-74 and shows how they influenced

the cash balances of the Receiver General for Canada. In particular, it shows that in 1973-74 the total budgetary and non-budgetary receipts of the government, excluding receipts from operations in unmatured debt, rose by 25 per cent to \$41,732 million while its total payments, excluding the repayment of debt, increased by 24 per cent to \$43,050 million. As a result of these changes, there was a cash deficit of \$1,318 million. New issues of \$18,124 million of unmatured debt provided the funds to cover this deficit and to repay \$17,995 million of debt. The net effect of all these transactions resulted in a decrease in Receiver General bank balances of \$1,189.

TABLE 1

THE FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA

1972-73 and 1973-74

(in millions of dollars)

	1972-73			1973-74		
	Receipts	Payments	Surplus or deficit (—)	Receipts	Payments	Surplus or deficit (—)
I Budgetary transactions—						
Budgetary revenue and expenditure.....	16,602	16,121	481	19,367	20,039	— 672
Add: Receipts and revenues credited to appropriations.....	603 ⁽²⁾	603		583	583	
	17,205	16,724	481	19,950	20,622	— 672
II Non-budgetary transactions—						
Social security accounts—						
Old age security fund.....	2,219	2,524	— 305	2,732	3,035	— 303
Canada pension plan.....	1,243	1,207	36	1,445	1,411	34
Unemployment insurance account.....	931	2,281	— 1,350	1,899	2,181	— 282
	4,393	6,012	— 1,619	6,076	6,627	— 551
Other annuity, insurance and pension accounts.....	1,255	375	880	1,721	425	1,296
Loans, investments and advances—						
To crown corporations.....	507	1,306	— 799	603	1,678	— 1,075
To others.....	689	1,393	— 704	1,046	1,842	— 796
	1,196	2,699	— 1,503	1,649	3,520	— 1,871
Foreign exchange reserves.....	2,784	2,857	— 73	3,902	3,695	207
Provincial tax collection agreements account.....	2,459	2,451	8	2,752	2,796	— 44
Other transactions.....	4,163	3,725	438	5,682	5,365	317
Total non-budgetary.....	16,250	18,119	— 1,869	21,782	22,428	— 646
Total budgetary and non-budgetary.....	33,455	34,843	— 1,388	41,732	43,050	— 1,318
III Unmatured debt transactions—						
Marketable bonds ⁽¹⁾	1,725	1,682	43	2,200	2,111	89
Treasury bills.....	13,125	12,665	460	14,775	14,160	615
Non-marketable bonds—						
Canada savings bonds.....	2,118	841	1,277	1,141	1,724	— 583
Other.....	7		7	8		8
	16,975	15,188	1,787	18,124	17,995	129
Net increase or decrease (—) in Receiver General bank balances.....			399			— 1,189
Add: Receiver General bank balances at beginning of year.....			1,600			1,999
Receiver General bank balances at end of year.....			1,999			810

⁽¹⁾ Includes net purchases or sales by the Government of its own securities.

⁽²⁾ Amends reporting in the previous year's Public Accounts.

TABLE 2

(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1973-74	Budget forecast May 6, 1974	Increase or decrease (—) compared with May 6, 1974 forecast		
		Actual		Per cent
Revenue.....	19,000	19,367	367	1.93
Expenditure.....	20,000	20,039	39	0.20
Surplus or deficit (—).....	—1,000	—672	—328	

Budgetary transactions

Revenue increased by \$2,765 million to a total of \$19,367 million in 1973-74. The effect of the tax changes announced in May 1974 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy. The major increases in revenue were \$738 million

from personal income tax, \$757 million from corporation income tax, \$287 million from oil export tax, \$404 million from sales taxes, \$203 million from customs import duties and \$336 million from returns on investment. These were the major factors in increasing the expansion of revenue from \$2,375 million in 1972-73 to \$2,765 million in 1973-74 while its rate of growth remained at 16.7 per cent per annum in the same periods.

Expenditure rose by \$3,918 million, or 24.3 per cent, to \$20,039 million in 1973-74; in 1972-73 the corresponding increases were \$1,280 million and 8.6 per cent. The greater part of the rise in expenditure in 1973-74 was the result of increases of \$1,885 million in expenditure on health and welfare, \$451 million in economic development and support, \$271 million in public debt charges and \$392 million in transportation and communications. These four functions of the government accounted for \$2,999 million of the increase in expenditure in 1973-74. In 1972-73 they accounted for \$733 million of the increase of \$1,280 million in that year.

Table 3 presents revenue by source and expenditure by function for both 1972-73 and 1973-74. It shows that the effects of the changes in revenue and expenditure just described resulted in a budgetary deficit of \$672 million compared with a budgetary surplus of \$481 million in 1972-73.

Chart 2-A

BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS

Fiscal Year 1973-1974
Millions of Dollars

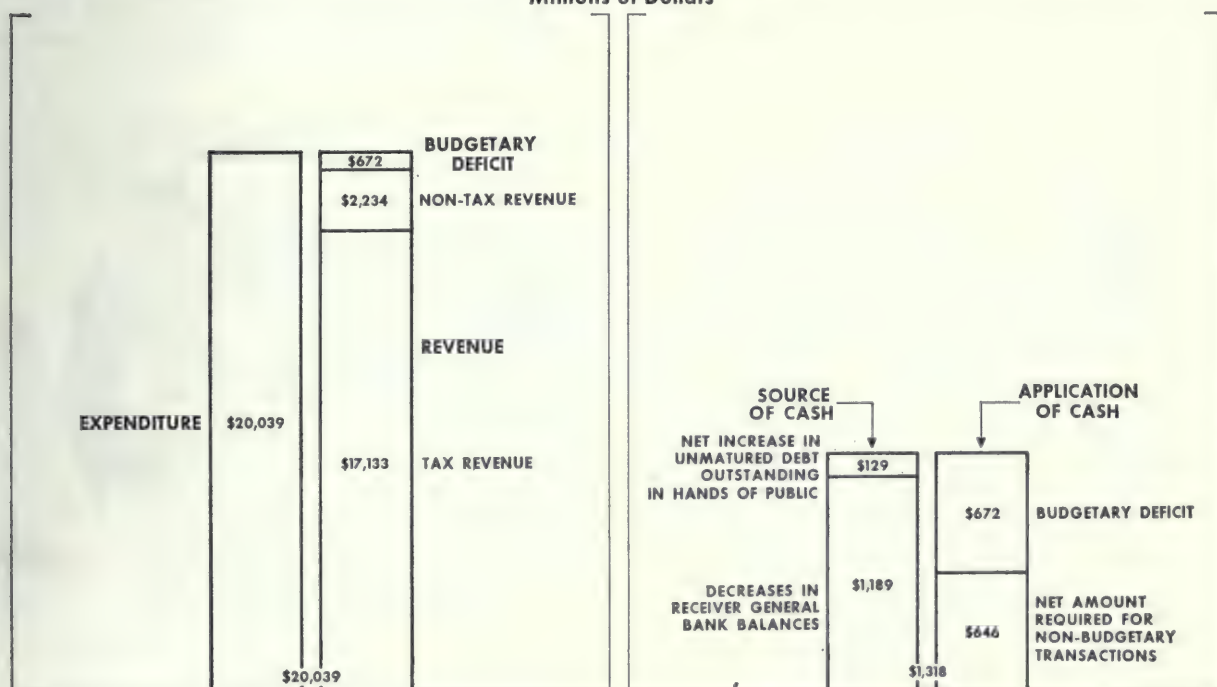


Chart 2-B

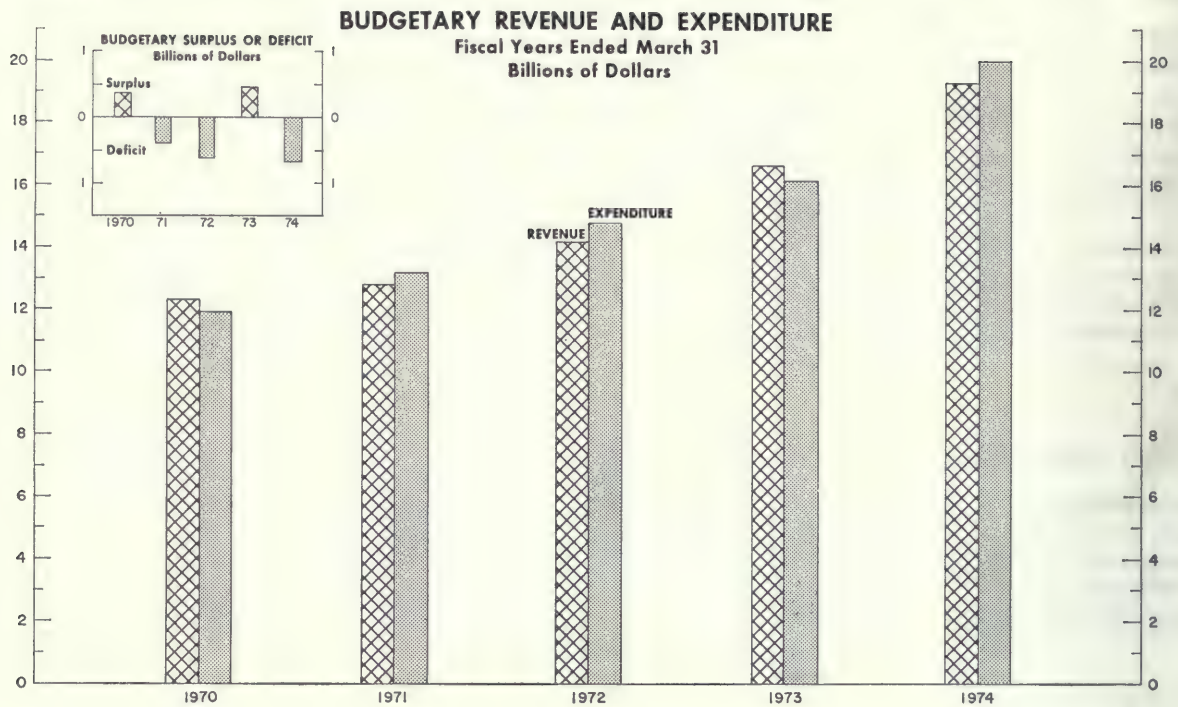


Chart 2-C

**BUDGETARY REVENUE
BY MAJOR SOURCE**

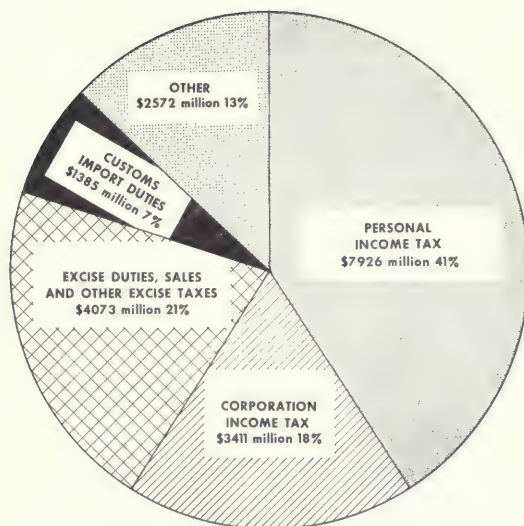
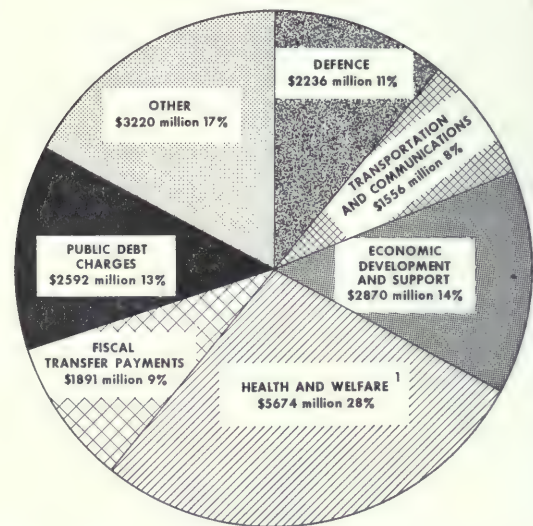


Chart 2-D

**BUDGETARY EXPENDITURE
BY MAJOR FUNCTION**



Fiscal Year Ended March 31, 1974

1. Does not include payments out of old age security fund.

TABLE 3

BUDGETARY REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
REVENUE BY SOURCE			
Tax revenue—			
Income tax—			
Personal.....	7,188 ⁽¹⁾	7,926	738
Corporation.....	2,654	3,411	757
Non-resident.....	292	324	32
	10,134	11,661	1,527
Sales and other excise taxes.....	2,689	3,387 ⁽²⁾	698
Customs import duties.....	1,182	1,385	203
Excise duties.....	638	686	48
Other taxes.....	61	14	—47
	14,704	17,133	2,429
Non-tax revenue.....	1,898	2,234	336
	16,602	19,367	2,765
EXPENDITURE BY FUNCTION			
Defence.....	1,908	2,236	328
Transportation and communi- cations.....	1,164	1,556	392
Economic development and sup- port.....	2,419	2,870	451
Health and welfare ⁽³⁾	3,789	5,674	1,885
Fiscal transfer payments.....	1,501	1,874	373
Public debt charges.....	2,321	2,592	271
Education assistance.....	588	617	29
All other expenditures.....	2,431	2,620	189
	16,121 ⁽⁴⁾	20,039	3,918
Surplus or deficit (—).....	481	—672	1,153

⁽¹⁾ Including Social Development Tax of \$16 million.⁽²⁾ Including Oil export tax of \$287 million.⁽³⁾ Excluding payments from social security accounts.⁽⁴⁾ 1972-73 figures have not been adjusted for the proration of the Public superannuation costs (refer to Treasury Board, Section 4).

TABLE 4

BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT BY MONTHS FOR THE FISCAL YEAR 1973-74

(in millions of dollars)

MONTH	Revenue			Expenditure			Surplus or deficit (—)	
	Monthly	Cumulative to end of month	Per cent of total	Monthly	Cumulative to end of month	Per cent of total	Monthly	Cumulative to end of month
Amount	Amount	Per cent of total	Amount	Amount	Per cent of total	Amount	Amount	
April, 1973.....	1,475	1,475	8	1,932	1,932	10	—457	—457
May.....	1,691	3,166	16	1,310	3,242	16	381	—76
June.....	1,225	4,391	23	1,317	4,559	23	—92	—168
July.....	1,695	6,086	31	1,469	6,028	30	226	58
August.....	1,400	7,486	39	1,391	7,419	37	9	67
September.....	1,396	8,882	46	1,362	8,781	44	34	101
October.....	1,581	10,463	54	1,672	10,453	52	—91	10
November.....	1,475	11,938	62	1,447	11,900	59	28	38
December.....	1,728	13,666	71	1,470	13,370	67	258	296
January, 1974.....	1,813	15,479	80	1,674	15,044	75	139	435
February.....	1,399	16,878	87	1,528	16,572	83	—129	306
March.....	1,709	18,587	96	2,247	18,819	94	—538	—232
Supplementary.....	780	19,367	100	1,220	20,039	100	—440	—672
Total for year.....	19,367			20,039			—672	

The levels of revenue, expenditure and surplus or deficit in each month of 1973-74 are shown in Table 4. This table shows that the recorded cumulative surplus varied widely between the limits of \$435 million and \$10 million, while deficits were recorded in the early and late part of the year.

Although there were month to month variations in both revenue and expenditure, 46 per cent of the total revenue was credited in the first six months whereas for the same period only 44 per cent of expenditure had been charged. The heavier expenditure towards the end of the fiscal year was due to four main factors: many construction contracts which were let in the early part of the year did not come up for payment until some months later; under provisions of the Financial Administration Act, expenditures properly applicable to the fiscal year 1973-74 but made in April 1974 were charged to the fiscal year 1973-74; deficits of crown corporations and special operating accounts which were charged to 1973-74 expenditure were not known until late in the fiscal year; and the effect of March 31, 1974 falling on a holiday which brought the close of the fiscal year on April 1, 1974 under the provision of the Interpretation Act. Expenditures in the supplementary period were \$1,220 million or 6 per cent of total expenditure whereas revenue recorded in the same period was \$780 million or 4 per cent of total revenue.

The changes in revenue, expenditure and the surplus or deficit during the last ten fiscal years are given in Table 5. This table shows that, while surpluses were produced only in 1969-70 and 1972-73, the decade covered a long period of almost uninterrupted economic expansion in which revenues rose at a faster rate than expenditure in most cases.

Chart 2-E

BUDGETARY REVENUE AND EXPENDITURE BY MONTHS

Fiscal Year Ended March 31, 1974

Millions of Dollars

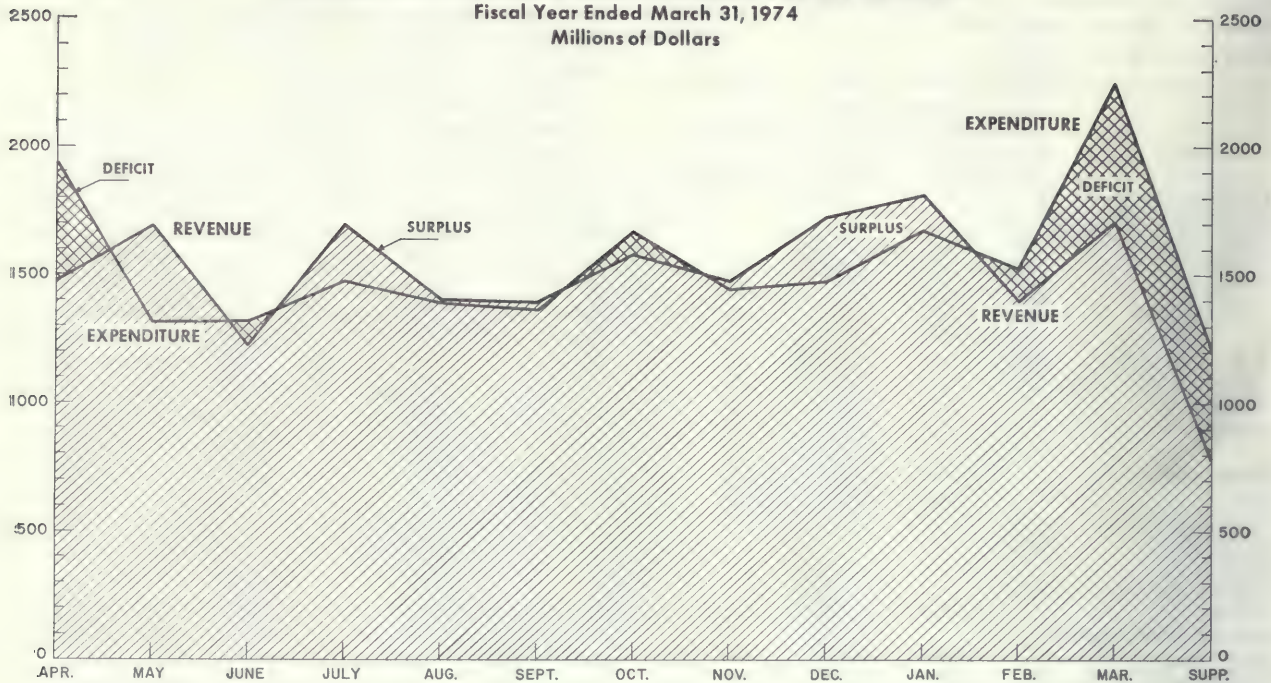


Chart 2-F

BUDGETARY SURPLUS OR DEFICIT BY MONTHS

Fiscal Year Ended March 31, 1974

Millions of Dollars

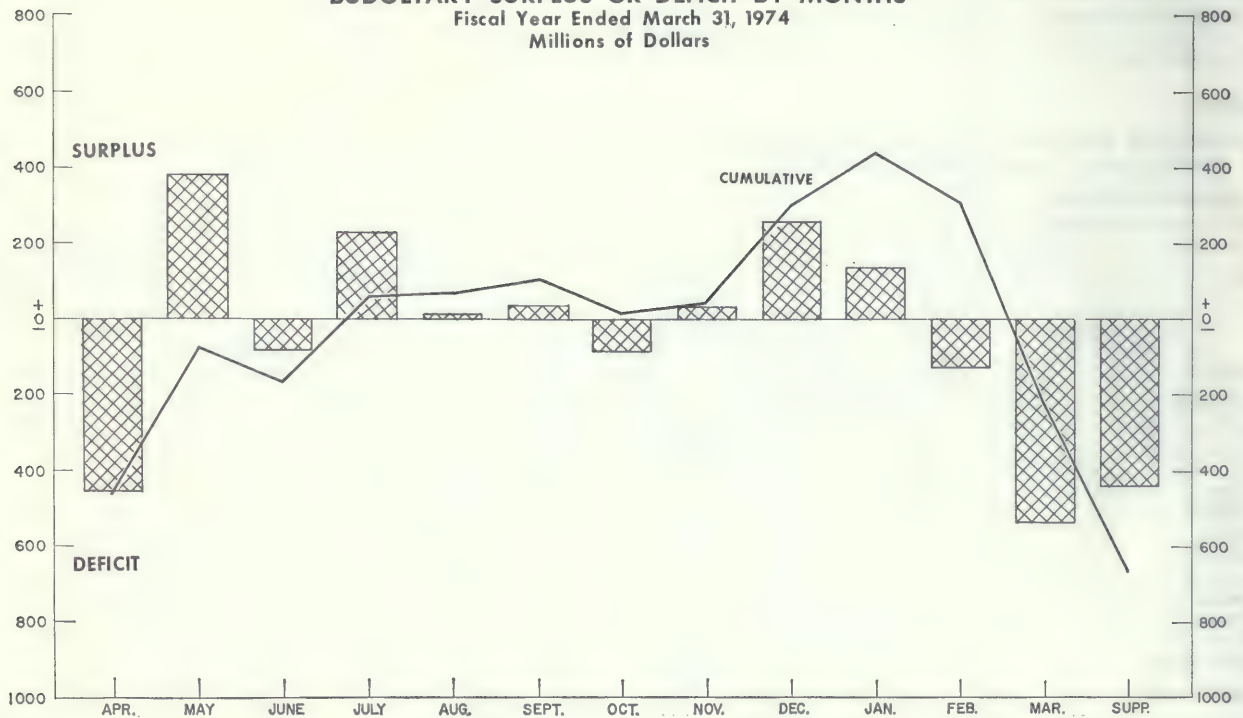


TABLE 5

BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT

Fiscal year ended March 31	Revenue		Expenditure		Surplus or deficit (—)	
	Amount	Per cent change	Amount	Per cent change	Amount	As a percentage of expenditure
1965.....	7,180.3	14.83	7,218.3	5.03	—38.0	0.53
1966.....	7,695.8	7.18	7,734.8	7.16	—39.0	0.51
1967.....	8,376.2	8.84	8,797.7	13.74	—421.5	4.79
1968.....	9,076.6	8.36	9,871.4	12.20	—794.8	8.05
1969.....	10,191.1	12.28	10,767.2	9.07	—576.1	5.35
1970.....	12,323.9	20.93	11,931.3	10.81	392.6	3.29
1971.....	12,803.0	3.89	13,182.1	10.48	—379.1	2.88
1972.....	14,226.6	11.12	14,840.9	12.58	—614.3	4.14
1973.....	16,601.6	16.69	16,120.7	8.62	480.9	2.98
1974.....	19,366.7	16.66	20,039.4	24.31	—672.7	3.36

Non-budgetary transactions

(excluding unmaturred debt transactions)

Social security accounts

The three social security accounts are those for the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Account. Details of their transactions in 1972-73 and 1973-74 are given in Table 6.

The Old Age Security Fund up to and including 1971 was financed by tax receipts. The old age security taxes were eliminated after 1971 but the old age security fund remains and amounts determined by reference to the previously existing old age security tax rates are credited to this fund. These

receipts were \$2,732 million in 1973-74 an increase of 23 per cent over their level in 1972-73. Outlays rose to \$3,035 million in 1973-74 or \$303 million over receipts. In 1972-73 outlays of \$2,524 million exceeded receipts by \$305 million.

The Canada Pension Plan had receipts of \$1,445 million in 1973-74 which exceeded its outlays of \$304 million by \$1,141 million. The greater part of the excess was invested in purchasing \$1,107 million of provincial and federal government bonds. At March 31, 1974 the balance in the Canada Pension Plan Investment Fund was \$6,697 million as compared with \$5,589 million at March 31, 1973.

The Unemployment Insurance Account receipts of \$2,143 million, of which \$244 million were advances from the gov-

TABLE 6

SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

RECEIPTS	1972-73	1973-74	OUTLAYS	1972-73	1973-74
OLD AGE SECURITY FUND					
Income tax.....	1,456	1,599	Pension payments.....	1,786	2,275
Sales tax.....	763	898	Guaranteed supplement.....	738	760
Credit from appropriations.....		235		2,524	3,035
	2,219	2,732	Net receipts or outlays (—).....	— 305	— 303
CANADA PENSION PLAN					
Contributions.....	897	1,020	Pensions.....	206	279
Investment income.....	345	424	Administration costs.....	23	25
Other.....	1	1	Investments.....	978	1,107
	1,243	1,445		1,207	1,411
			Net receipts or outlays (—).....	36	33
UNEMPLOYMENT INSURANCE ACCOUNT					
Contributions—			Benefits.....	2,151	2,014
Employees and employers.....	764	1,043	Administration costs.....	130	167
Government.....		856			
Other.....	167				
	931	1,899			
Advance from government.....	1,291	244			
	2,222	2,143		2,281	2,181
			Net receipts or outlays (—).....	— 59	— 38

ernment, were \$38 million less than outlays of \$2,181 million, resulting in a debit balance in the account of \$60 million, at March 31, 1974. In 1972-73 receipts were \$2,222 million, of which \$1,291 million were advances from the government, and outlays were \$2,281 million.

Other Non-Budgetary Transactions

(excluding unmatured debt transactions)

Other operations include receipts from other annuity, insurance and pension accounts, loans, investments and advances, sums required to finance additions to foreign exchange reserves and a variety of miscellaneous transactions. The balances from these are shown in Table 1.

Other annuity, insurance and pension accounts include the superannuation accounts of the public service, the Canadian forces and the R.C.M.P., the government annuities account and certain other accounts of a similar nature such as the account for retiring allowances to Members of Parliament. The net receipts from these accounts rose from \$880 million in 1972-73 to \$1,297 million in 1973-74.

Loans, investments and advances are made to crown corporations, provincial governments, governments outside Canada, international organizations, private businesses and individuals. The greater part of these loans, investments and advances are made to crown corporations: in 1973-74 net loans to and investments in crown corporations were \$1,075 million as compared with \$799 million in 1972-73. Other loans, investments and advances were \$818 million in 1973-74 and \$704 million in 1972-73.

Foreign exchange operations to finance increases in Canada's international reserves include receipts from Special Drawing Rights (S.D.R.'s) issued by the International Monetary Fund and payments arising from subscriptions of capital to the International Monetary Fund, advances to the Exchange Fund and the redemption of non-interest-bearing notes payable to the International Monetary Fund. During 1973-74, there were no receipts from S.D.R.'s the total value of those held remaining at \$370 million. The net decrease in advances to the Exchange Fund during the year was \$175 million as a result of advances to and repayments from it of \$3,543 million and \$3,718 million respectively. The net effect of all foreign exchange operations of this type resulted in a net decrease of \$207 million in total advances in 1973-74 as compared with an increase of \$73 million in 1972-73.

Collections of provincial income tax totalled \$2,752 million during the year and payments to the provinces were \$2,796 million. In 1972-73 collections were \$2,459 million and payments were \$2,451 million.

Miscellaneous operations produced a net receipt of \$317 million in 1973-74 and a net receipt of \$438 million in 1972-73.

Unmatured debt Transactions

The net cash requirement arising from the budget, operations of social security funds and other operations was \$1,318 million in 1973-74 as compared with \$1,388 million in 1972-73. Table 1 shows that the increased sums required to finance the Unemployment Insurance Account was a major factor in this cash requirement.

Cash requirements were met almost entirely by net issues of marketable bonds, treasury bills and Canada savings bonds.

In 1973-74, there was a net increase of \$89 million of marketable bonds; in 1972-73, the net increase in the issues of these bonds was \$43 million. In addition, there was a net increase of \$615 million in treasury bill issues as compared with \$460 million in 1972-73. The Canada savings bond issue of 1973-74 dropped considerably and resulted in a decrease of \$583 million as compared with an increase of \$1,277 million in 1972-73. Other borrowing produced a net receipt of \$8 million as compared with a net receipt of \$7 million in 1972-73.

Change in cash position

A summary of all these operations is given in Table 1 which shows that their net effect was to decrease the bank balances of the Receiver General, including those in foreign currencies, by \$1,189 million from \$1,999 million at March 31, 1973 to \$810 million at March 31, 1974.

Change in debt position

As a result of all the operations just described, the gross public debt increased by \$3,841 million to \$55,557 million at March 31, 1974, net recorded assets increased by \$3,169 million to \$37,429 million and the net debt increased by \$672 million to \$18,128 million.

TABLE 7

NET DEBT

(in millions of dollars)

	Balance at March 31		Increase or decrease (—)
	1973	1974	
Gross liabilities.....	51,716	55,557	3,841
Less recorded net assets.....	34,260	37,429	3,169
Net debt.....	17,456	18,128	672

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

Revenue and expenditure both increased during the year 1973-74. The rate of increase of revenue was greater than that of expenditure, consequently, the deficit on a national accounts basis decreased from \$365 million in 1972-73 to \$42 million in 1973-74. All components of revenue reflected increases of varying degree, with corporation taxes providing by far the largest increase. Personal direct taxes rose by just over 11 per cent due primarily to higher levels of income, as well as increased employer and employee contributions to the Unemployment Insurance Account, which rose by \$300 million reflecting the higher rates effective in January 1974.

Receipts from indirect taxes advanced by \$1,179 million or just over 22 per cent, a much higher rate of increase than in 1972-73 (\$655 million or 14 per cent). Over \$500 million in revenue from the oil export tax, introduced in the fourth quarter 1973 with a further rate increase in the first quarter 1974, was one of the main factors contributing to the sharp rise in this component of revenue.

TABLE 8

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

(in millions of dollars)

	1972-73	1973-74 ⁽¹⁾	Increase or decrease (—)	
			Amount	Per cent
REVENUE				
Direct taxes, persons.....	9,900	11,047	1,147	11.6
Direct taxes, corporations.....	2,848	3,637	789	27.7
Withholding taxes.....	298	327	29	9.7
Indirect taxes.....	5,306	6,485	1,179	22.2
Investment income.....	1,805	1,919	114	6.3
Other current transfers from persons.....	5	6	1	
Capital consumption allowance.....	277	316	39	14.0
Total revenue.....	20,439	23,737	3,298	16.1
EXPENDITURE				
Goods and services, defence.....	1,998	2,281	283	14.1
Goods and services, non-defence.....	3,621	4,086	465	12.8
Transfers to persons.....	6,468	7,471	1,003	15.5
Interest on public debt.....	2,301	2,548	247	10.7
Subsidies.....	647	1,005	358	55.3
Capital assistance.....	227	178	—49	—21.6
Transfers to other levels of government.....	4,614	5,077	463	10.0
Payments to non-residents.....	304	336	32	10.5
Gross capital formation.....	624	797	173	27.7
Total expenditure.....	20,804	23,779	2,975	14.3
Surplus or deficit (—).....	—365	—42		

⁽¹⁾ Preliminary estimates.

Revenue from withholding taxes rose by \$29 million or almost 10 per cent while federal investment income increased by \$114 million or 6.3 per cent. Interest on loans and public funds rose by \$114 million and \$88 million respectively, only to be offset by a decline in remittances of trading profits. The significant rise of \$789 million or 27.7 per cent in corporation taxes was mainly attributable to the comparatively high corporation profits which rose by 37.4 per cent or \$4,195 million in 1973-74.

The federal government expenditure, on a national accounts basis increased during the year by just over 14 per cent, with transfers to persons excluding interest on the public debt, accounting for almost a third of the total increase. The increased transfer payments to persons of \$1,003 million or just over 15 per cent, was associated with higher old age security fund outpayments (+\$506 million) as a result of increases in the benefit rates during the year. Also contributing to the rise in this component of expenditure were increased family allowances payments which rose by \$385 million, reflecting the higher rates introduced in the fourth quarter 1973 and substantially increased in the first quarter of 1974.

Federal outlays on non-defence goods and services rose by \$465 million or 12.3 per cent in 1973-74 with labour income, increasing by some \$407 million in the same period, accounting almost entirely for the increase. Interest on the public debt increased by \$247 million or 10.7 per cent reflecting the higher rates of interest prevailing during the year.

Transfers to other levels of government amounted to \$5,077 million, an increase of 10 per cent or \$463 million. The greater part of this increase resulted from higher outlays under such programs as Federal-Provincial tax sharing agreements

(+\$215 million), Hospital Insurance and Diagnostic Services Act (+\$123 million), Medical Care Act (+\$47 million), Canada Assistance Plan (+\$32 million) and Bilingualism (+\$26 million).

Subsidy payments rose very significantly in 1973-74, increasing by over 55 per cent or \$358 million, due to the introduction of a subsidy to oil consumers in Eastern Canada (+\$160 million), higher payments to the railway companies (+\$50 million), increased dairy payments (+\$50 million), the introduction of the fluid and powder milk subsidy program (+\$51 million) and higher operational costs of the Canadian Broadcasting Corporation (+\$33 million), which is treated as an enterprise for national accounts purposes.

Capital assistance payments amounted to \$178 million or a decrease of \$49 million.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure, within the national accounts framework, with that within the budgetary or public accounts framework, is presented in Tables 9 and 10.

The framework (national accounts or public accounts) within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to the difference may be grouped within three classifications:

- (i) transactions included within the budgetary or public accounts framework but excluded from the national accounts framework, e.g. Post Office—which is

deemed by international convention, to be an enterprise in national accounts analysis,

- (ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, e.g. Old Age Security Fund and the Unemployment Insurance Account,
- (iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income, corporate income tax and capital formation from a cash to an accrual basis, and those required to incorporate the transactions of other government funds and Crown agencies within the national accounts framework.

The public accounts or budgetary net position changed from a surplus of \$481 million at the end of the year 1972-73, to a deficit of \$672 million at the end of 1973-74. The net position within the national accounts framework improved from a deficit of \$365 million at the end of 1972-73 to a deficit of \$42 million at the end of 1973-74. Revenue increasing at a higher rate than the expenditure within extra budgetary funds, particularly the Unemployment Insurance Account, were largely responsible for the improved net position on a national accounts basis.

TABLE 9

FEDERAL GOVERNMENT REVENUE PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1972-73	1973-74 ⁽¹⁾
BUDGETARY REVENUE	16,602	19,367
<i>Deduct:</i>		
Budgetary return on investment.....	-1,265	-1,489
Post Office revenue.....	-470	-480
Other non-tax budgetary revenue.....	-163	-264
	-1,898	-2,233
Corporate income tax excess of accruals over collections.....	1	-1
<i>Add:</i>		
Old age security taxes.....	2,219	2,496
Unemployment insurance account—employer-employee contributions.....	743	1,043
Government pension funds—employer-employee contributions.....	641	672
Prairie Farm Assistance Act levies.....	3,603	4,211
Government investment income:		
Interest on loans, advances and investments.....	740	854
Interest receipts on social insurance and government pension funds.....	530	618
Remitted profits less covered losses of government business enterprises.....	501	403
	1,771	1,875
Capital consumption allowance.....	277	316
Miscellaneous.....	83	202
Total revenue, national accounts basis	20,439	23,737

⁽¹⁾ Preliminary estimates.

TABLE 10

FEDERAL GOVERNMENT EXPENDITURE PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1972-73	1973-74 ⁽¹⁾
BUDGETARY EXPENDITURE	16,121	20,039
<i>Deduct:</i>		
Budgetary transfers to funds and agencies ⁽²⁾	-674	-1,825
Post Office expenditure.....	-464	-591
Deficit of government business enterprises..	-89	-125
Reserves and write-offs.....	-64	-48
Purchase of existing capital assets.....	-24	-83
Budgetary revenue items offset against budgetary expenditure ⁽³⁾	-95	-104
	-1,410	-2,776
<i>Add:</i>		
Extra budgetary funds expenditure:		
Old age security benefits.....	2,525	3,034
Unemployment insurance benefits.....	2,021	2,014
Government pensions.....	325	330
Prairie farm emergency payments.....	3	3
	4,874	5,381
Expenditures of government funds and agencies ⁽²⁾	797	962
Gross capital formation.....	624	797
Miscellaneous ⁽⁴⁾	-202	-624
Total current expenditure	20,804	23,779

⁽¹⁾ Preliminary estimates.

⁽²⁾ In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

⁽³⁾ The largest component of this item consists of revenue from sales of goods and services by the government sector. These sales appear as final expenditure of the private sector and are deducted to avoid double counting.

⁽⁴⁾ This item includes the supplementary period adjustment. In the national accounts, expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

SECTION 3

1973-74
PUBLIC ACCOUNTS

Revenue

CONTENTS

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Non-tax revenue.....	3·6
Receipts credited to appropriations.....	3·8

REVENUE

Budgetary revenue falls into two main classes, tax revenue and non-tax revenue. The most important of these from a revenue standpoint and its effect on the country's economy is tax revenue which accounted for 88 per cent of total receipts in 1973-74.

The main sources of tax revenue are personal and corporation income taxes, excise taxes (including the general sales tax), customs import duties and excise duties.

Non-tax revenue, consists of return on investments which includes interest received on loans and advances made by the government to crown corporations, provincial and municipal governments, national governments and departmental operating accounts and the government's share of profits made by crown corporations; revenue which arises from the operations of the Post Office; and other miscellaneous items arising from the normal activities of the government.

In addition to those receipts referred to above, there are receipts arising from certain program activities which are not credited to budgetary revenue as such, but are taken into the government's accounts as credits to the appropriations covering those programs. The authority for this action is included in the program details of the Appropriation Acts.

Also, under federal-provincial agreements the federal government collects provincial income taxes for certain provinces which are not included as budgetary revenue but are credited to a deposit account pending their transmittal to the relevant province.

Other receipts which are not included in budgetary revenue are taxes or their equivalent arising from provisions of the Old Age Security Act, collections under provisions of the Canada Pension Plan and contributions under the Unemployment Insurance Act.

Summary

Budgetary revenue in 1973-74 totalled \$19,367 million, \$2,765 million or 17 per cent over the comparable amount of \$16,602 million received in 1972-73. Tax revenue at \$17,133 million accounted for 88 per cent of total budgetary revenue and non-tax revenue at \$2,234 million accounted for 12 per cent of the total revenue for 1973-74. In 1972-73 tax revenue was \$14,704 million or 89 per cent of the total and non-tax revenue was \$1,898 million or 11 per cent.

Tax revenue increased by \$2,429 million over 1972-73 receipts; the yield from personal income taxes was \$753 million higher, from corporation income taxes \$758 million higher, from sales tax \$404 million higher, \$287 million from oil export tax, from custom duties \$203 million higher and from estate taxes \$47 million lower. Non-tax revenue increased by \$336 million; return on investments was \$225 million higher, post office revenue was \$10 million higher and other non-tax receipts were \$101 million higher than in 1972-73.

Chart 3-A

BUDGETARY REVENUE BY MONTHS AND MAJOR SOURCE

Fiscal Year Ended March 31, 1974

Millions of Dollars

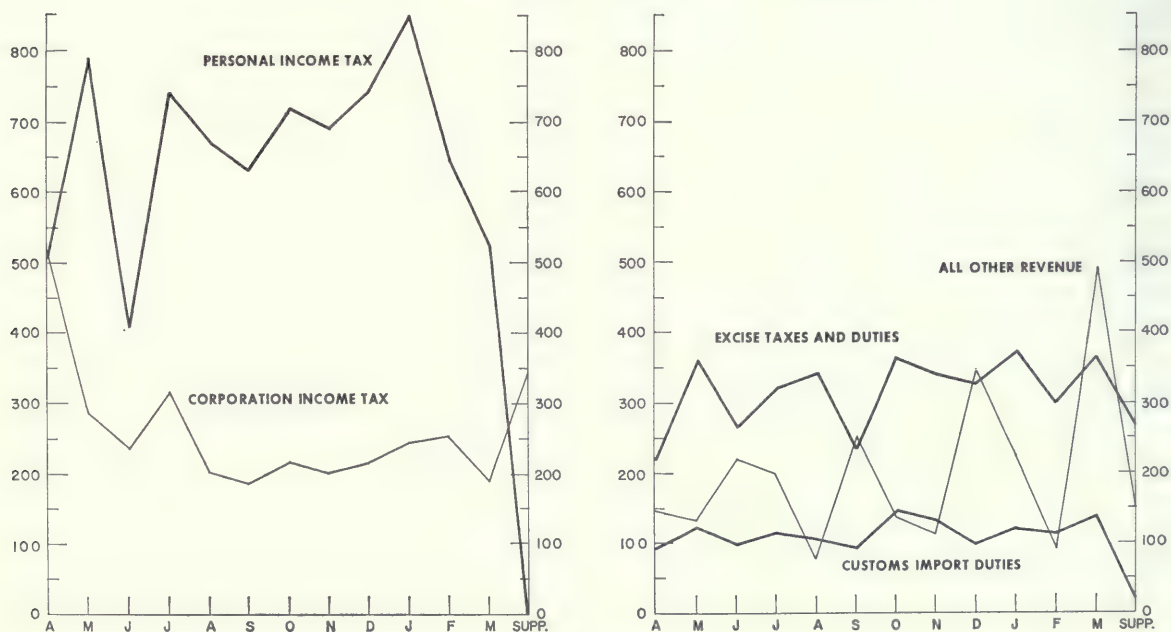


TABLE 1

BUDGETARY REVENUE BY MAJOR SOURCES

(in millions of dollars)

SOURCE	Fiscal year ended March 31					
	1973		1974		Increase or decrease (—)	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Tax revenue—						
Income tax—						
Personal ⁽¹⁾	7,172.8	43.2	7,925.8	40.9	753.0	10.5
Corporation ⁽¹⁾	2,653.5	16.0	3,411.0	17.6	757.5	28.5
Non-resident.....	291.8	1.8	323.7	1.7	31.9	10.9
Social development tax.....	15.6	0.1			-15.6	-100.0
Excise taxes—						
Sales ⁽¹⁾	2,288.7	13.8	2,692.9	13.9	404.2	17.7
Oil export tax ⁽²⁾			286.6	1.5	286.6	100.0
Other.....	400.5	2.4	408.0	2.1	7.5	1.9
Customs import duties.....	1,181.8	7.1	1,384.6	7.1	202.8	17.2
Excise duties.....	638.0	3.8	685.9	3.5	47.9	7.5
Estate tax.....	60.9	0.4	14.3	0.1	-46.6	-76.5
Other taxes.....	0.4		0.4			
	14,704.0	88.6	17,133.2	88.4	2,429.2	16.5
Non-tax revenue—						
Return on investments.....	1,264.5	7.6	1,489.2	7.7	224.7	17.8
Post office—net postal revenue.....	470.1	2.8	480.0	2.5	9.9	2.1
Other non-tax revenue.....	163.0	1.0	264.3	1.4	101.3	62.2
	1,897.6	11.4	2,233.5	11.6	335.9	17.7
Total budgetary revenue.....	16,601.6	100.0	19,366.7	100.0	2,765.1	16.7

All amounts are net after deduction of refunds and drawbacks.

1972-73 1973-74

⁽¹⁾ Excluding credits to:

The old age security fund—

Personal income tax.....

Corporation income tax.....

Sales tax.....

1,190.0	1,300.0
266.0	299.0
763.0	897.5

⁽²⁾ This tax was imposed under the Excise Tax Act commencing October 1, 1973 on the exportation of crude oil.

2,219.0	2,496.5
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TABLE 2

MAJOR SOURCE OF BUDGETARY REVENUE BY MONTHS FOR THE FISCAL YEAR 1973-74

(in millions of dollars)

MONTH	Personal income tax		Corporation income tax	Non-resident tax	Customs import duties	Sales tax	Oil export tax	Other excise taxes and duties	Other tax revenue	Non-tax revenue	Total
	Deductions at source	Other collections									
April, 1973.....	368	139	511	26	91	154		66	1	119	1,475
May.....	276	517	286	30	122	254		105	2	99	1,691
June.....	347	61	236	18	97	190		74	1	201	1,225
July.....	604	138	317	27	115	233		89	1	171	1,695
August.....	561	111	204	16	105	230		112	2	59	1,400
September.....	555	77	186	18	92	167		67	2	232	1,396
October.....	611	107	217	23	145	251		114	1	112	1,581
November.....	627	64	201	21	132	232		108	1	89	1,475
December.....	687	54	217	20	97	231	13	82	1	326	1,728
January, 1974.....	726	124	244	72	122	244	13	116	2	150	1,813
February.....	595	50	253	24	112	176	57	66		66	1,399
March.....	438	88	190	27	137	235	69	60		465	1,709
Supplementary.....	-46	46	349	2	18	96	135	35		145	780
Total.....	6,349	1,576	3,411	324	1,385	2,693	287	1,094	14	2,234	19,367

The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments produces a distribution of receipts throughout the fiscal year. The distribution of revenue receipts between months may be affected by administrative factors.

Under fiscal arrangements that became operative in 1962, the federal government entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

During the year collections were \$2,752 million and payments to the provinces were \$2,796 million.

Tax Revenue

The effect of the tax changes implemented in 1973 and additional changes announced in May 1974 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy.

As is shown in Table 1, tax revenue totalled \$17,133 million in 1973-74 compared with \$14,704 million in 1972-73. The

main changes were increases of \$753 million in personal income taxes, \$758 million in corporation income tax, \$404 million in sales tax, \$203 million in customs import duties and \$287 million in oil export tax.

Table 3 presents a comparison for the latest five fiscal years of tax revenue and old age security taxes on a per capita basis. Tax revenue which was \$520.18 per capita in 1969-70 was \$765.42 per capita in 1973-74; old age security taxes which were \$86.94 per capita in 1969-70 were \$111.53 in 1973-74.

TABLE 3

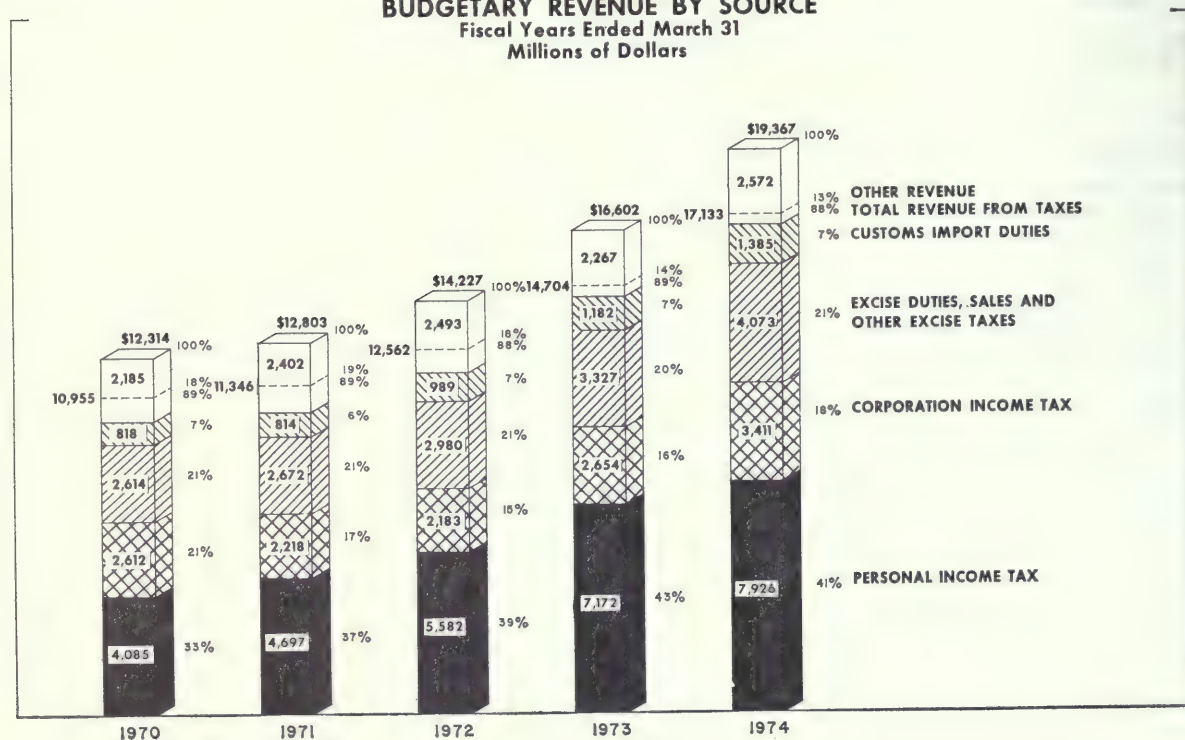
TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA

Fiscal year ended March 31	Tax revenue	Old age security tax ⁽¹⁾	Total
	\$	\$	\$
1970.....	520.18	86.94	607.12
1971.....	530.75	89.54	620.29
1972.....	575.44	97.02	672.46
1973.....	665.49	100.43	765.92
1974.....	765.42	111.53	876.95

⁽¹⁾ The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates are credited to the old age security fund.

Chart 3-B

BUDGETARY REVENUE BY SOURCE Fiscal Years Ended March 31 Millions of Dollars



Tax on personal income

In 1973-74 personal income tax was again the largest source of government revenue. Its yield (excluding credits to the old age security fund) was \$7,926 million or 41 per cent of all budgetary revenue compared with \$7,173 million or 43 per cent in 1972-73. The increase of \$753 million was due mainly to a higher level of personal incomes in 1973-74.

As is shown in Table 2, personal income taxes deducted at source were considerably lower in April, May and June. This was due to the unusually large refund payments made in these months. Table 2 also shows that other collections, which are direct payments by individuals, were higher in April and May reflecting the payment of balances due for the taxation year 1972 and also in July, October and January reflecting the receipt of quarterly payments.

An amount of \$1,300 million in respect of personal income taxes was credited to the old age security fund compared with \$1,190 million in 1972-73.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding credits to the old age security fund) was \$3,411 million or 18 per cent of total budgetary revenue compared with \$2,653 million or 16 per cent in 1972-73. The increase of \$758 million was due mainly to higher corporation income during the year.

As reflected in Table 2 collections in April include final payments in respect of the 1972 taxation year.

An amount of \$299 million in respect of corporate income taxes was credited to the old age security fund compared with \$266 million in 1972-73.

Non-resident tax

Revenue in this category is derived from tax withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. Collections for 1973-74 were \$324 million, an increase of \$32 million or 11 per cent over the 1972-73 total.

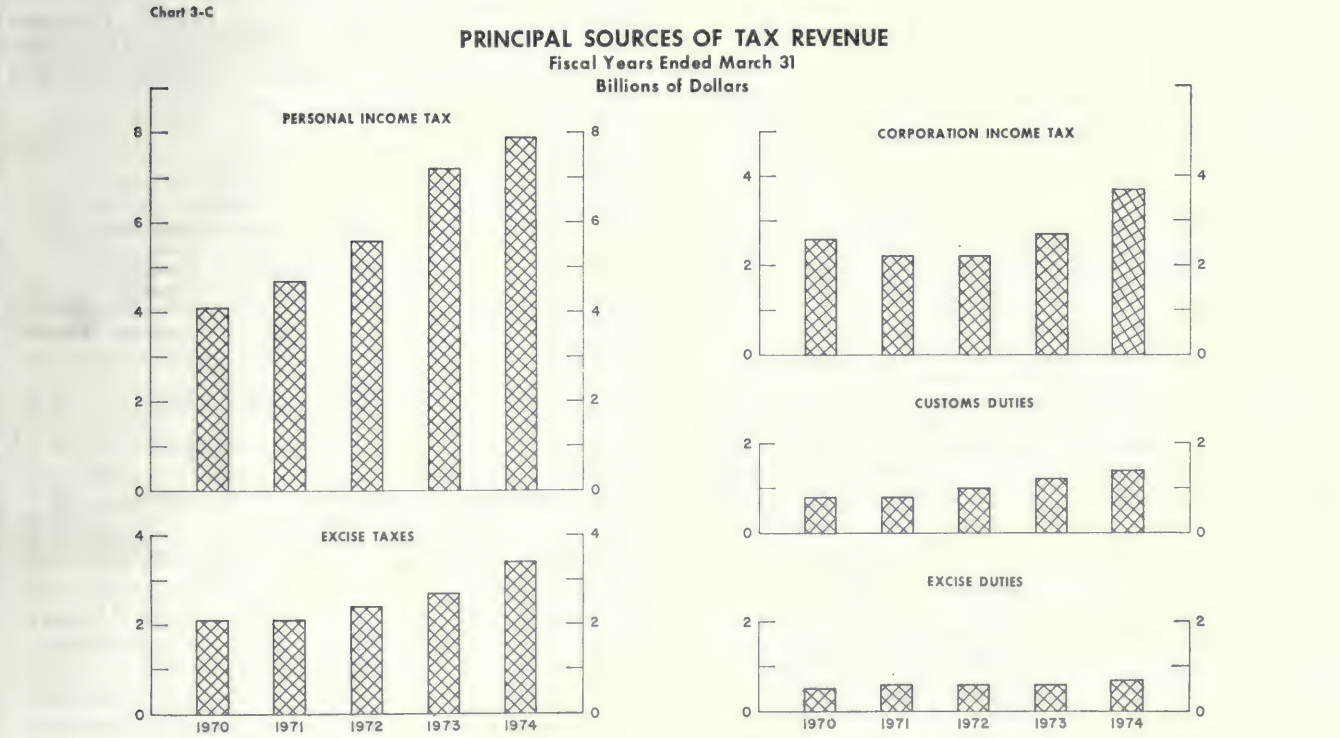
Social development tax

This tax first took effect for the taxation year 1969 and was discontinued effective January 1, 1972 under the new income tax provisions.

Excise taxes

Excise taxes including the sales tax totalled \$3,387 million, 18 per cent of total budgetary revenue compared with \$2,689 million or 16 per cent in 1972-73.

Included in excise tax is \$287 million levied on oil. This tax was imposed under the Excise Tax Act commencing October 1, 1973 on the exportation of crude oil. From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the amount credited to the old age security fund) were \$2,693 million, \$404 million more than 1972-73 receipts.



An amount of \$898 million in respect of sales tax was credited to the old age security fund compared with \$763 million in 1972-73.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, was \$408 million, \$7 million more than in 1972-73.

TABLE 4

(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1973	1974	Amount	Per cent
Sales tax.....	3,051.7	3,590.4	538.7	17.7
Less: amounts trans- ferred to the old age security fund.....	-763.0 2,288.7	-897.5 2,692.9	-134.5 404.2	-17.6 17.7
Other excise taxes—				
Cigarettes, tobacco and cigars.....	343.1	375.7	32.6	9.5
Jewellery, watches, ornaments, etc.....	15.0	15.5	0.5	3.3
Matches and lighters....	1.3	1.6	0.3	23.0
Television sets, radios, tubes and phono- graphs.....	0.1	0.1		
Toilet preparations.....	25.7	0.8	-24.9	-96.9
Wines.....	10.0	10.1	0.1	1.0
Sundry commodities....	2.2	2.3	0.1	4.5
Interest and penalties..	3.4	2.4	-1.0	-29.4
Less: refunds.....	-0.3 400.5	-0.5 408.0	-0.2 7.5	-66.7 1.9
	2,689.2	3,100.9	411.7	15.3

Customs import duties

Receipts from this source totalled \$1,385 million compared with \$1,182 million in 1972-73.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines were levied under the Excise Tax Act). Net receipts in 1973-74 were \$686 million compared with \$638 million in 1972-73.

Gross receipts of \$460 million from duties on alcoholic beverages consisted of \$284 million in respect of spirits and \$176 million in respect of beer and were \$38 million higher than collections of \$422 million in 1972-73 of which \$255 million was in respect of spirits and \$167 million in respect of beer.

Gross receipts of \$237 million from duties on tobacco products were \$5 million more than in 1972-73.

Refunds and drawbacks of \$11 million resulted in net excise duty collections of \$686 million in 1973-74. In 1972-73 refunds and drawbacks were \$9 million and net receipts were \$638 million.

TABLE 5

(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1973	1974	Amount	Per cent
Cigarettes, tobacco and cigars.....	225.9	236.5	10.6	4.7
Spirits.....	254.7	283.7	29.0	11.4
Beer.....	166.8	176.6	9.8	5.9
Licences.....	(1)	(1)		
	647.4	696.8	49.4	7.6
Less: refunds and draw- backs.....	-9.4	-10.9	-1.5	-16.0
	638.0	685.9	47.9	7.5

(1) Less than \$50,000.

Estate tax

Revenues in this category were derived under the Estate Tax Act. Net receipts of \$14 million were \$47 million less than in 1972-73. This tax does not apply with respect to any death after 1971.

Other taxes

Revenue under this heading during the fiscal year was \$390 thousand compared with \$427 thousand in 1972-73.

Non-Tax Revenue

Non-tax revenue totalled \$2,234 million in 1973-74, \$336 million or 18 per cent higher than in 1972-73. The main changes were increases of \$225 million in return on investments and an increase of \$52 million in refunds of previous year's expenditure.

TABLE 6

(in millions of dollars)

NON-TAX REVENUE	Fiscal year end March 31		Increase or decrease (—)	
	1973	1974	Amount	Per cent
Return on investments....	1,264.5	1,489.2	224.7	17.8
Post Office—net postal revenue.....	470.1	480.0	9.9	2.1
Refunds of previous years' expenditure.....	47.7	99.3	51.6	108.2
Services and service fees..	19.1	21.0	1.9	10.0
Proceeds from sales.....	18.1	19.3	1.2	6.6
Privileges, licences and permits.....	28.1	26.5	-1.6	-5.7
Bullion and coinage.....	23.8	58.1	34.3	144.1
Other.....	26.2	40.1	13.9	53.1
	1,897.6	2,233.5	335.9	17.7

Return on investments

These receipts, in an amount of \$1,489 million, consisted of income derived from loans and advances made by the government and from investments by the government in productive or earning assets. In 1972-73 receipts were \$1,265 million.

The following table summarizes the larger items. Further details are given in section 11 of this volume.

TABLE 7

(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Loans to, and investments in, crown corporations—			
Bank of Canada—profits....	301.1	372.9	71.8
Canadian Broadcasting Corporation.....	9.8	11.2	1.4
Canadian National Railways.....	64.9	70.2	5.3
Central Mortgage and Housing Corporation—			
Interest on debentures....	363.6	394.3	30.7
Net profit.....	3.2	2.9	—0.3
	366.8	397.2	30.4
Export Development Corporation.....	23.9	31.0	7.1
Farm Credit Corporation..	73.7	76.0	2.3
Northern Canada Power Commission.....	17.1	32.5	15.4
Polymer Corporation Limited.....	32.0		—32.0
The St. Lawrence Seaway Authority.....	3.1	13.8	10.7
Other.....	14.8	24.3	9.5
	907.2	1,029.1	121.9
Other loans and investments—			
National governments.....	22.5	21.6	—0.9
Provincial governments.....	8.5	0.7	—7.8
Exchange fund account.....	203.1	220.2	17.1
International Monetary Fund.....	1.3	0.5	—0.8
Interest-bearing deposits with chartered banks.....	43.2	92.8	49.6
Municipal Development and Loan Board.....	13.6	13.0	—0.6
Soldier Settlement and Veterans Land Act—			
loans and advances.....	25.8	26.2	0.4
Airport capital loans.....	11.9	20.9	9.0
Miscellaneous.....	27.4	64.2	36.8
	357.3	460.1	102.8
	1,264.5	1,489.2	224.7

Loans to, and investments in, crown corporations

Receipts from crown corporations at \$397 million were \$30 million more than in the previous year. The main changes were increases of \$72 million in the Bank of Canada profits paid to the government and \$30 million in payments by the Central Mortgage and Housing Corporation.

Bank of Canada profits paid to the government were \$373 million compared with \$301 million in 1972-73 and Central Mortgage and Housing Corporation paid \$397 million compared with \$367 million in 1972-73.

Other loans and investments

The yield from other loans and investments was \$460 million compared with \$357 million in 1972-73.

The main changes were increases of \$50 million in interest-bearing deposits with chartered banks, \$17 million in Exchange Fund profits (\$220 million compared with \$203 million in 1972-73) and a decrease of \$8 million from interest from loans to provinces (\$1 million compared with \$9 million in 1972-73).

Other receipts included \$93 million from interest-bearing deposits with chartered banks (\$43 million in 1972-73), \$22 million from national governments (\$23 million in 1972-73), \$13 million in interest from loans made to the Municipal Development and Loan Board (\$14 million in 1972-73) and \$26 million in interest from loans and advances made under the Soldier Settlement and Veterans Land Act (\$26 million in 1972-73).

Post Office revenue

Gross receipts from post office operations were \$586 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commissions at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc., in the amount of \$74 million and revenue credits to expenditure of \$32 million resulted in net revenue of \$480 million. In 1972-73 comparable amounts were gross receipts of \$557 million, authorized disbursements of \$57 million, credits to expenditure of \$30 million and net revenue of \$470 million.

TABLE 8

(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Postage—			
In Canada.....	529.3	553.7	24.4
From foreign countries.....	7.1	8.7	1.6
Money orders.....	10.5	10.8	0.3
Rental of post office boxes.....	5.5	5.8	0.3
Sale of philatelic values.....	4.4	5.4	1.0
Other.....	0.7	1.2	0.5
Gross postal revenue	557.5	585.6	28.1
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Revenue post offices....	—12.7	—20.5	—7.8
Semi-staff post offices..	—32.2	—37.6	—5.4
Sub-post offices.....	—7.2	—7.8	—0.6
Postage and transit charges to or through foreign countries.....	—3.6	—6.0	—2.4
Other.....	—1.4	—1.8	—0.4
	—57.1	—73.7	—16.6
	500.4	511.9	11.5
Less—			
Receipts credited to appropriations.....	—30.3	—31.9	—1.6
Net postal revenue....	470.1	480.0	9.9

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1973-74 (excluding the \$106 million charged to revenue) were \$591 million. As net revenue was \$480 million, there was an operating deficit of \$111 million. In 1972-73 net costs of \$496 million and net revenue of \$470 million resulted in an operating deficit of \$26 million.

Refunds of previous years' expenditure

Refunds received in 1973-74 of expenditure made in prior years totalled \$99 million compared with \$48 million in 1972-73.

Central Mortgage and Housing Corporation received \$34 million in reimbursement of losses resulting from the operation of public housing projects, the Department of Regional Economic Expansion received \$6 million resulting from adjustments to projects financed by the Atlantic Development Board, the Department of National Defence received \$2 million mainly from adjustments to cost audits and to adjustments on contracts with the United States Government and the Department of Veterans Affairs received \$3 million mainly from refunds of veterans pensions, allowances and re-establishment credits.

Services and service fees

Revenue from this source was \$21 million compared with \$19 million in 1972-73.

The Department of Agriculture received \$9 million mainly for services in connection with the inspection, weighing, storage and elevation of grain and the Department of Consumer and Corporate Affairs received \$3 million from weights and measures and electricity and gas inspection fees.

Proceeds from sales

Receipts of \$19 million were \$1 million more than in 1972-73.

The Department of Supply and Services received \$6 million from the sales of surplus crown assets; the Department of Labour received \$3 million from the sale of publications by Information Canada; Central Mortgage and Housing Corporation received \$2 million from the sales of properties; and the Department of Agriculture received \$4 million from the sale of livestock and produce.

Privileges, licences and permits

Revenue from this category totalled \$26 million in 1973-74, \$2 million less than the previous fiscal year.

The Department of Indian Affairs and Northern Development received \$11 million (\$9 million in 1972-73) mainly in respect of oil, gas and gold. The Department of Consumer and Corporate Affairs received \$7 million from patents, trade marks, charters, etc. (\$8 million in 1972-73).

Bullion and coinage

This revenue which is derived from transactions in the bullion and coinage working capital advance account was \$34 million more than in 1972-73.

Miscellaneous non-tax revenue

Other non-tax revenue of \$40 million was \$14 million more than in 1972-73.

Receipts and Revenue credited to Appropriations

Receipts and revenue arising from the activities of particular programs which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled \$583 million in 1973-74 compared with \$603 million in 1972-73.

The following table summarizes these receipts by departments for the fiscal year ended March 31, 1974 with comparative figures for 1972-73.

TABLE 9

(in millions of dollars)

RECEIPTS AND REVENUE CREDITED TO APPROPRIATIONS	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Agriculture.....	4.2	5.2	1.0
Communications.....	9.6	10.4	0.8
Energy, Mines and Resources.....	26.7 ⁽¹⁾	29.2	2.5
Environment.....	22.3	23.8	1.5
External Affairs.....	0.1	0.1	
Finance.....	3.1	3.3	0.2
Indian Affairs and Northern Development.....	6.8	7.6	0.8
Labour.....	0.1	0.1	
Manpower and Immigration.....		0.1	0.1
National Defence.....	159.3	152.3	—7.0
National Health and Welfare.....	25.6	25.6	
National Revenue.....	14.8	19.3	4.5
Post Office.....	87.5	31.9	—55.6
Public Works.....	15.6	29.9	14.3
Secretary of State.....	7.7	8.7	1.0
Solicitor General— Royal Canadian Mounted Police.....	59.5	74.3	14.8
Supply and Services.....	15.4	23.0	7.6
Transport.....	79.5	85.6	6.1
Treasury Board.....	26.5	15.3	—11.2
Urban Affairs.....	1.9	2.0	0.1
Veterans Affairs.....	36.6	34.2	—2.4
	602.8	582.8	—20.0

(1) Amends reporting in previous year's Public Accounts.

SECTION 4

1973-74
PUBLIC ACCOUNTS

Expenditure

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Classified by standard object.....	4·6
Classified by Ministerial Responsibility.....	4·6
Departmental summary.....	4·7

APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by parliament in the annual appropriation acts, substantial payments are made under authority of other acts which authorize expenditures out of the consolidated revenue fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted, as provided by section 30 of the Financial Administration Act.

Table 1 gives a summary of budgetary expenditure provided under the authority of the annual appropriation acts and various statutory authorities for the fiscal year ended March 31, 1974. A statement in greater detail, classified by departments, is given in section 9 of this volume.

TABLE 1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1974
(in millions of dollars)

	Appropriations carried forward from 1972-73		Utilized	Unexpended balances	
	1973-74			Lapsed	Carried forward ⁽¹⁾
Voted.....	123.0	10,370.0	9,948.9	492.1	52.0
Statutory.....		10,090.5	10,090.5		
Total.....	123.0	20,460.5	20,039.4	492.1	52.0

⁽¹⁾ Available for expenditure in 1974-75.

The Estimates for 1973-74 covering budgetary expenditure and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1973-74 (in millions of dollars)

Main Estimates.....	9,213
Supplementary A.....	468
Supplementary B.....	689
	<hr/> 10,370

APPROPRIATION ACTS FOR THE FISCAL YEAR 1973-74 (in millions of dollars)

Appropriation Act No. 3, 1973.....	2,722
Appropriation Act No. 4, 1973.....	6,491
Appropriation Act No. 5, 1973.....	468
Appropriation Act No. 1, 1974.....	689
	<hr/> 10,370

In addition an amount of \$123 million was carried forward from 1972-73 in accordance with provisions made in the original appropriations.

Budgetary expenditures during 1973-74, under authority of these appropriations, totalled \$9,949 million, consequently, \$544 million, or about 5 per cent of the amount provided by the Appropriation Acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount \$492 million lapsed in accordance with section 30 of the Financial Administration Act and \$52 million was available for expenditure in 1974-75 in accordance with provisions of the appropriation acts.

Budgetary expenditures in 1973-74 under the authority of statutes authorizing payments from the consolidated revenue fund for specific purposes without further appropriations amounted in the aggregate to \$10,091 million, accounting for approximately 50 per cent of the total budgetary expenditures of \$20,039 million. A comparative summary of these statutory expenditures by principal classes is shown in the following table:

TABLE 2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1973	1974	
Interest and other public debt charges..	2,320.9	2,591.9	271.0
Subsidy and fiscal arrangements payments to provinces.....	1,501.4	1,874.0	372.6
Family and youth allowances.....	607.8	993.3	385.5
Contributions to provinces under the Hospital Insurance and Diagnostic Services Act.....	960.5	1,065.7	105.2
Contributions to provinces pursuant to the Health Resources Fund Act....	37.0	37.0	
Contributions to the provinces pursuant to the Medical Care Act.....	630.8	677.9	47.1
Payments to the provinces under the Canada Assistance Plan.....	475.6	506.3	30.7
Government's contributions to the public service superannuation accounts (including amortization of deferred charges).....	197.0	207.2	10.2
Government's contributions to the Royal Canadian Mounted Police superannuation account (including amortization of deferred charges)..	21.4	22.0	0.6
Government's contributions to the Canadian forces superannuation account (including amortization of deferred charges).....	169.3	237.5	68.2
Payments under the National Transportation Act.....	121.6	172.1	50.5
Post-secondary education payments to provinces.....	481.1	485.1	4.0
Government's contribution to the unemployment insurance account.....		856.2	856.2
General incentives to industry.....	32.0	30.4	-1.6
Assistance re storage of grain.....	23.0	7.5	-15.5
Interest on guaranteed loans.....	34.8	36.2	1.4
Payments under the Emergency Gold Mining Assistance Act.....	0.5		-0.5
	<hr/> 7,614.7	<hr/> 9,800.3	<hr/> 2,185.6
All other statutory expenditure.....	264.7	290.2	25.5
	<hr/> 7,879.4	<hr/> 10,090.5	<hr/> 2,211.1

In 1972-73 annual Appropriation Acts provided \$8,786 million of which \$8,241 million was utilized and expenditures under Special Statutes were \$7,879 million resulting in total expenditure of \$16,121 million.

EXPENDITURE

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditures by function or purpose on the one hand, and

by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditures by departmental or administrative units.

EXPENDITURE BY FUNCTION

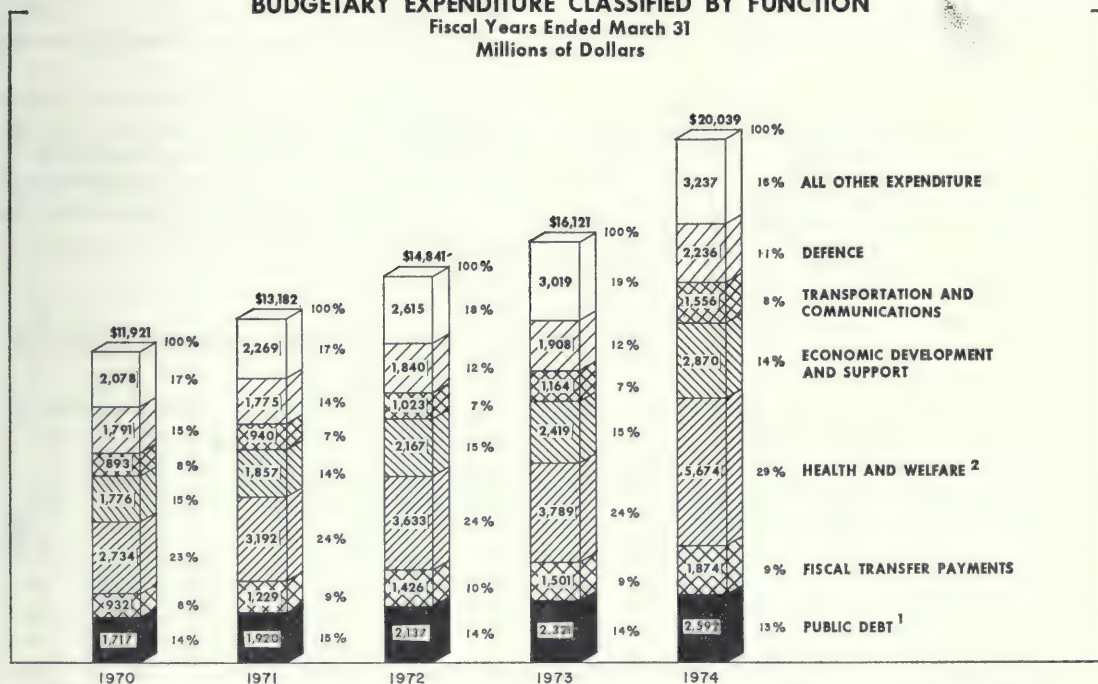
The government's budgetary expenditure classified on a functional basis is summarized in Table 3 with comparative figures for the previous four fiscal years.

The largest category of expenditures under the functional classification is Health and Welfare which accounted for \$5,674 million or 28 per cent of total expenditures.

Expenditures for Economic Development and Support were \$2,870 million or 14 per cent, under the Defence category \$2,236 million or 11 per cent and under Public Debt Charges they were \$2,592 million or 13 per cent.

Chart 4-A

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION
Fiscal Years Ended March 31
Millions of Dollars



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts in 1970/71, 1971/72, 1972/73 and 1973/74.

2. Does not include payments out of old age security fund.

TABLE 3

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION⁽⁴⁾
(in millions of dollars)

	Fiscal year ended March 31									
	1970		1971		1972		1973		1974	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
General government services.....	505	4	579	4	694	5	819	5	965	5
Foreign affairs.....	243	2	282	2	314	2	384	2	439	2
Defence.....	1,791	15	1,773	14	1,840	12	1,908	12	2,236	11
Transportation and communications.....	893	8	940	7	1,023	7	1,164	7	1,556	8
Economic development and support.....	1,776	15	1,857	14	2,167	15	2,419	15	2,870	14
Health and welfare ⁽¹⁾	2,734	23	3,191	24	3,633	24	3,789	24	5,674	28
Education assistance.....	315	3	463	3	561	4	588	4	617	3
Culture and recreation.....	376 ⁽²⁾	3	263	2	348	2	435	3	482	3
Fiscal transfer payments.....	932	8	1,229	9	1,426	10	1,501	9	1,874	9
Public debt.....	1,717	14	1,920 ⁽³⁾	15	2,137 ⁽³⁾	14	2,321	14	2,592	13
Internal overhead expenses.....	639	5	685	6	698	5	793	5	734	4
	11,921	100	13,182	100	14,841	100	16,121	100	20,039	100

⁽¹⁾Payments out of the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund are not included.

⁽²⁾Includes write-off of EXPO deficit.

⁽³⁾Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

⁽⁴⁾Prior years' figures, in this table, have not been adjusted for the proration of public service superannuation costs (see Treasury Board in this section).

EXPENDITURE BY MAJOR CLASSIFICATION

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by crown corporations and losses incurred in the operation of various agencies

and accounts are not known until the end or towards the end of the fiscal year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 4 presents a summary of expenditures by month for 1973-74.

TABLE 4

MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTHS FOR THE FISCAL YEAR 1973-74
(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Payments to provinces	Canada assistance plan	Family allowances	Hospital insurance	Medicare	Department of Veterans Affairs	Department of Public Works	Department of Transport	All Other	Total
April, 1973.....	117	216	112	37	46		52	36	11	47	1,258	1,932
May.....	170	222	111	49	43	85	52	40	27	37	474	1,310
June.....	161	240	120	32	46	86	56	41	34	34	467	1,317
July.....	185	236	115	40	47	97	56	44	36	79	534	1,469
August.....	183	220	111	43	45	88	64	44	35	47	511	1,391
September.....	179	219	116	38	45	84	59	45	54	41	482	1,362
October.....	194	209	134	41	79	82	77	48	39	58	711	1,672
November.....	193	220	134	31	79	99	52	46	38	44	511	1,447
December.....	206	184	127	43	79	83	61	45	30	74	538	1,470
January, 1974.....	188	207	256	40	145	88	44	47	34	51	574	1,674
February.....	202	209	153	50	146	88	52	48	33	38	509	1,528
March.....	200	210	296	43	146	94	52	51	40	149	966	2,247
Supplementary.....	54		89	20		92	1	3	59	128	774	1,220
Total for fiscal year.....	2,232	2,592	1,874	507	946	1,066	678	538	470	827	8,309	20,039

Chart 4-B

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION

Fiscal Year Ended March 31, 1974

Millions of Dollars

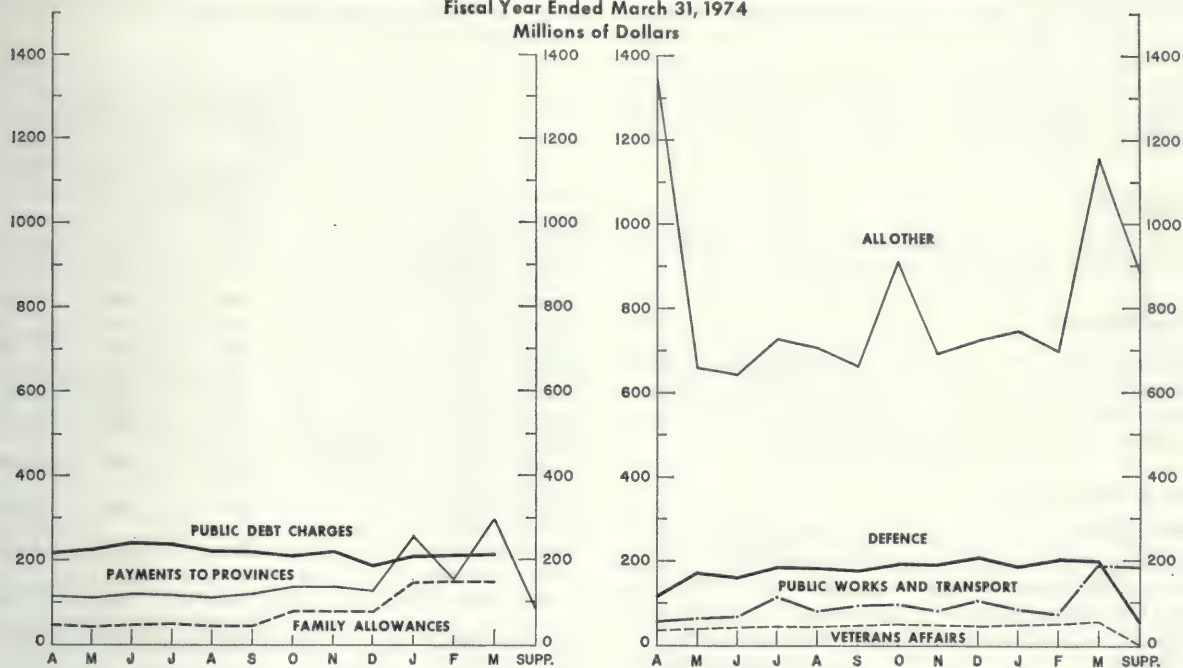
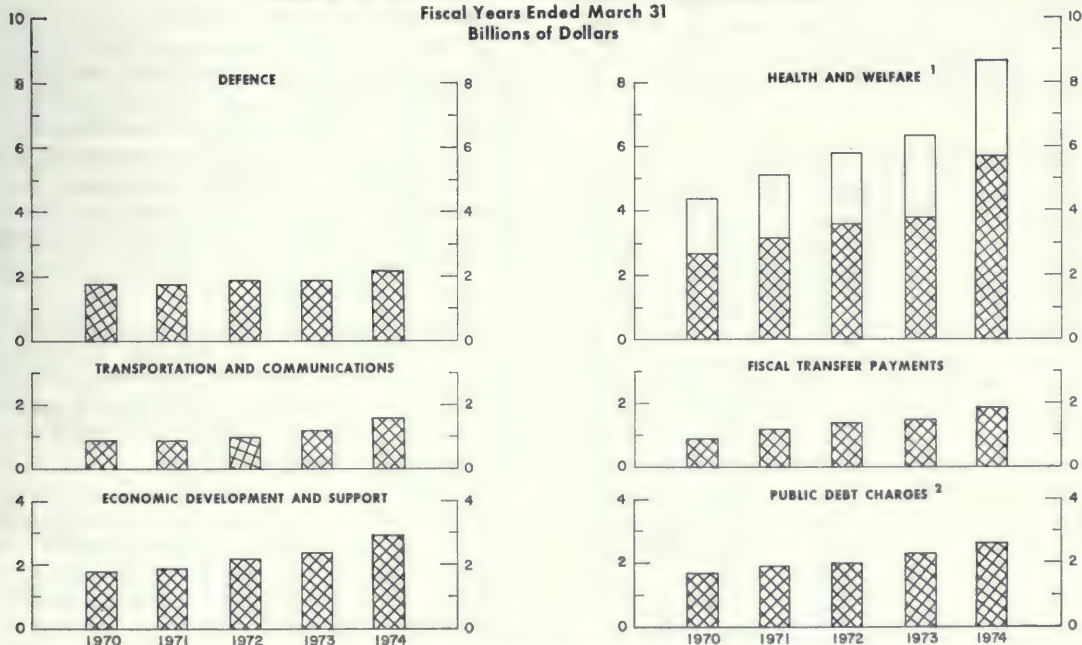


Chart 4-C

PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31

Billions of Dollars



1. The unshaded areas of the columns in the chart for health and welfare represent payments out of old age security fund not charged to budgetary expenditure.

2. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

Defence

Expenditures of the Department of National Defence did not follow any definite monthly pattern with \$995 million or 45 per cent being spent in the first six months and \$1,237 million or 55 per cent in the remainder of the fiscal year, of which \$254 million or 11 per cent was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category reflect some variations due to adjustments in the accrual of interest.

Payments to provinces

The larger payment in January, 1974 was due to equalization payments under the Federal-Provincial Fiscal Arrangements Act. The larger payment in March, 1974 was due in part to payments under the Oil Export Tax Act.

Public works and transport

Expenditure under these categories was \$482 million or 37 per cent for the first six months compared with \$815 million or 63 per cent for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for the maintenance of the rates of freight traffic and in the supplementary period in respect of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of \$144 million to cover the 1973-74 net operating loss of the Agricultural Stabilization Board and (b) charges each month in respect of total payments for the fiscal year of \$1,066 million under the Hospital Insurance and Diagnostic Services Act, \$699 million for the development and utilization of manpower, \$507 million under the Canada Assistance Plan and \$485 million in post-secondary education payments.

EXPENDITURE BY STANDARD OBJECT

In Table 5 a comparative summary of budgetary expenditure by standard objects is presented for the fiscal years 1972-73 and 1973-74. A more detailed statement of the 1973-74 expenditure by standard objects and special categories as set out in the Estimates and classified by departments is presented in section 9 of this volume.

Grants, contributions and other transfer payments were again the largest category and accounted for \$9,968 million or 50 per cent of the total budgetary expenditure compared with \$7,395 million or 46 per cent in 1972-73. Payments included fiscal transfer payments to provinces \$1,874 million, payments under the Hospital Insurance and Diagnostic Services Act \$1,066 million, family and youth allowances \$993 million, Canada Assistance Plan payments \$507 million and post-secondary education payments \$485 million.

Salaries and wages accounted for \$3,587 million or 18 per cent of total expenditure compared with \$3,289 million or 20 per cent in 1972-73. The increase of \$298 million was due mainly to higher salary rates.

TABLE 5

BUDGETARY EXPENDITURE BY STANDARD OBJECTS
FOR FISCAL YEAR ENDED MARCH 31
(in millions of dollars)

	Fiscal year ended March 31		
	1973 Expenditure	1974 Expenditure	Increase or decrease (-)
Salaries and wages.....(1)	3,289	3,587	298
Other personnel costs.....(1)	574	714	140
Transportation and communi- cations.....(2)	369	418	49
Information.....(3)	48	53	5
Professional and special services.....(4)	638	736	98
Rentals.....(5)	147	178	31
Purchased, repair and upkeep.....(6)	201	225	24
Utilities, materials and supplies.....(7)	439	511	72
Construction and acquisition of land, buildings and equipment.....(8)	401	502	101
Construction and acquisition of machinery and equipment.....(9)	263	373	110
Grants, contributions and other transfer payments.....(10)	7,395	9,968	2,573
Public debt charges.....(11)	2,321	2,592	271
All other expenditures.....(12)	614	738	124
Total standard objects.....(1-12)	16,699	20,595	3,896
Less: receipts and revenues credited to the vote.....(13)	-578	-556	22
Total net expenditures.....	16,121	20,039	3,918

Public debt charges totalled \$2,592 million or 13 per cent of the total compared with \$2,321 million or 14 per cent in 1972-73. The increase of \$271 million was due to an increase in unmatured debt and to higher interest rates.

EXPENDITURE BY MINISTRY

In Table 6 the programs and agencies for which a minister is responsible or reports to Parliament are grouped together under one total and classified under operating expenditure, capital expenditure and grants and contributions.

Total budgetary expenditure of \$20,039 million consisted of \$9,102 million for operating, \$949 million for capital and \$9,988 million for grants and contributions. In 1972-73 total expenditures of \$16,121 million consisted of \$7,986 million for operating, \$722 million for capital and \$7,413 million for grants and contributions.

The increase of \$3,919 million in 1973-74 expenditure over 1972-73 expenditure was due mainly to increases of \$669 million under Finance, \$836 million under National Health and Welfare, \$100 million under Secretary of State, \$229 million under Transport, \$300 million under National Defence and \$39 under Treasury Board.

Commencing with the 1973-74 fiscal year the government's contribution to the public service superannuation account and the supplementary retirement benefits account was charged to each departmental program. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditure.

For comparative purposes the 1972-73 costs of \$197 million, which were included in Treasury Board's budgetary expendi-

ture for that year, have been prorated to departments on the basis of estimated amounts supplied by Treasury Board. The amounts prorated are shown in the statement of appro-

priations and expenditures by departments in section 9 of this volume and in the appropriations and expenditures sections of Volume II.

TABLE 6
BUDGETARY EXPENDITURE BY DEPARTMENTS FOR FISCAL YEAR ENDED MARCH 31, 1974
(with comparative figures for the previous fiscal year)
(in millions of dollars)

DEPARTMENT	Operating		Capital		Grants and contributions		Total	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Agriculture.....	167.3 <i>153.9</i>	1.8 <i>1.9</i>	7.5 <i>6.1</i>	0.8 <i>0.9</i>	251.6 <i>162.3</i>	2.5 <i>2.2</i>	426.4 <i>322.3</i>	2.1 <i>2.0</i>
Communications.....	28.9 <i>24.7</i>	0.3 <i>0.3</i>	21.7 <i>15.0</i>	2.3 <i>2.1</i>	0.8 <i>0.7</i>		51.4 <i>40.4</i>	0.3 <i>0.3</i>
Consumer and Corporate Affairs.....	34.7 <i>29.1</i>	0.4 <i>0.4</i>	2.2 <i>1.5</i>	0.2 <i>0.2</i>	0.5 <i>0.3</i>		37.4 <i>30.9</i>	0.2 <i>0.2</i>
Energy, Mines and Resources.....	169.0 <i>149.7</i>	1.9 <i>1.9</i>	6.7 <i>7.4</i>	0.7 <i>1.0</i>	166.2 <i>14.1</i>	1.7 <i>0.2</i>	341.9 <i>171.2</i>	1.7 <i>1.1</i>
Environment.....	244.9 <i>203.1</i>	2.7 <i>2.5</i>	44.7 <i>40.1</i>	4.7 <i>5.6</i>	26.5 <i>15.0</i>	0.3 <i>0.2</i>	316.1 <i>258.2</i>	1.6 <i>1.6</i>
External Affairs.....	120.1 <i>94.9</i>	1.3 <i>1.2</i>	8.7 <i>9.3</i>	0.9 <i>1.3</i>	310.5 <i>284.0</i>	3.1 <i>3.8</i>	439.3 <i>388.2</i>	2.2 <i>2.4</i>
Finance.....	2,627.6 <i>2,336.7</i>	28.9 <i>29.3</i>	0.2 <i>0.4</i>		1,989.1 <i>1,610.6</i>	19.9 <i>21.7</i>	4,616.9 <i>3,947.7</i>	23.0 <i>24.5</i>
Governor General and Lieutenant-Governors.....	1.6 <i>1.4</i>				0.1 <i>0.1</i>		1.7 <i>1.5</i>	
Indian Affairs and Northern Development.....	248.1 <i>220.3</i>	2.7 <i>2.8</i>	150.3 <i>126.7</i>	15.8 <i>17.5</i>	196.2 <i>163.7</i>	2.0 <i>2.2</i>	594.6 <i>510.7</i>	3.0 <i>3.2</i>
Industry, Trade and Commerce.....	144.0 <i>124.0</i>	1.6 <i>1.6</i>	1.6 <i>1.2</i>	0.2 <i>0.2</i>	254.2 <i>286.6</i>	2.5 <i>3.9</i>	399.8 <i>411.8</i>	2.0 <i>2.5</i>
Justice.....	37.0 <i>32.2</i>	0.4 <i>0.4</i>	0.3 <i>0.4</i>		5.6 <i>2.9</i>	0.1	42.9 <i>35.5</i>	0.2 <i>0.2</i>
Labour.....	32.1 <i>28.0</i>	0.3 <i>0.3</i>	0.5 <i>0.5</i>	0.1 <i>0.1</i>	0.5 <i>0.4</i>		33.1 <i>28.9</i>	0.2 <i>0.2</i>
Manpower and Immigration.....	386.6 <i>343.0</i>	4.2 <i>4.3</i>	2.4 <i>1.5</i>	0.3 <i>0.2</i>	1,254.1 <i>469.4</i>	12.6 <i>6.3</i>	1,643.1 <i>813.9</i>	8.2 <i>5.1</i>
National Defence.....	1,964.4 <i>1,746.3</i>	21.6 <i>21.9</i>	226.5 <i>151.3</i>	23.9 <i>20.9</i>	41.1 <i>34.6</i>	0.4 <i>0.5</i>	2,232.0 <i>1,932.2</i>	11.1 <i>12.0</i>
National Health and Welfare.....	132.6 <i>117.0</i>	1.5 <i>1.5</i>	10.1 <i>10.5</i>	1.1 <i>1.5</i>	3,616.6 <i>2,795.9</i>	36.2 <i>37.7</i>	3,759.3 <i>2,923.4</i>	18.8 <i>18.0</i>
National Revenue.....	264.1 <i>232.3</i>	2.9 <i>2.9</i>	5.9 <i>3.8</i>	0.6 <i>0.5</i>			270.0 <i>236.1</i>	1.3 <i>1.5</i>
Parliament.....	40.7 <i>33.7</i>	0.4 <i>0.4</i>	0.7 <i>0.6</i>	0.1 <i>0.1</i>	0.4 <i>0.3</i>		41.8 <i>34.6</i>	0.2 <i>0.2</i>
Post Office.....	563.2 <i>486.8</i>	6.2 <i>6.1</i>	27.9 <i>9.6</i>	2.9 <i>1.3</i>	0.1 <i>0.1</i>		591.2 <i>496.5</i>	3.0 <i>3.1</i>
Privy Council.....	17.8 <i>33.7</i>	0.2 <i>0.4</i>	0.5 <i>0.6</i>	0.1 <i>0.1</i>	0.8 <i>1.5</i>		19.1 <i>35.8</i>	0.1 <i>0.2</i>
Public Works.....	243.8 <i>208.3</i>	2.7 <i>2.6</i>	225.6 <i>165.4</i>	23.8 <i>22.8</i>	0.3 <i>0.4</i>		469.7 <i>374.1</i>	2.3 <i>2.3</i>
Regional Economic Expansion.....	86.6 <i>91.7</i>	0.9 <i>1.1</i>	5.7 <i>6.4</i>	0.6 <i>0.9</i>	319.2 <i>262.2</i>	3.2 <i>3.6</i>	411.5 <i>360.3</i>	2.0 <i>2.2</i>
Science and Technology.....	6.5 <i>4.1</i>	0.1 <i>0.1</i>	0.2 <i>0.1</i>		0.1 <i>0.2</i>		6.8 <i>4.4</i>	
Secretary of State.....	369.1 <i>310.5</i>	4.0 <i>3.9</i>	3.2 <i>3.1</i>	0.3 <i>0.4</i>	654.1 <i>612.5</i>	6.5 <i>8.3</i>	1,026.4 <i>926.1</i>	5.1 <i>5.8</i>
Solicitor General.....	306.2 <i>269.2</i>	3.4 <i>3.4</i>	34.3 <i>28.3</i>	3.6 <i>3.9</i>	9.5 <i>8.8</i>	0.1 <i>0.1</i>	350.0 <i>306.3</i>	1.8 <i>1.9</i>
Supply and Services.....	71.7 <i>90.9</i>	0.8 <i>1.1</i>	1.6 <i>2.1</i>	0.2 <i>0.3</i>	0.1 <i>0.1</i>		73.4 <i>93.1</i>	0.4 <i>0.6</i>
Transport.....	382.8 <i>298.8</i>	4.2 <i>3.7</i>	118.1 <i>87.8</i>	12.4 <i>12.2</i>	326.6 <i>212.3</i>	3.3 <i>2.9</i>	827.5 <i>598.9</i>	4.1 <i>3.7</i>
Treasury Board.....	171.9 <i>135.9</i>	1.9 <i>1.7</i>	8.9 <i>9.6</i>	0.9 <i>1.3</i>	81.8 <i>78.5</i>	0.8 <i>1.1</i>	262.6 <i>224.0</i>	1.3 <i>1.4</i>
Urban Affairs.....	134.5 <i>88.7</i>	1.5 <i>1.1</i>	23.3 <i>25.6</i>	2.5 <i>3.6</i>	57.4 <i>47.1</i>	0.6 <i>0.6</i>	215.2 <i>161.4</i>	1.1 <i>1.0</i>
Veterans Affairs.....	104.6 <i>97.2</i>	1.2 <i>1.2</i>	9.4 <i>6.6</i>	1.0 <i>0.9</i>	424.3 <i>348.5</i>	4.2 <i>4.7</i>	538.3 <i>452.3</i>	2.7 <i>2.8</i>
	9,102.4 <i>7,986.1</i>	100.0 <i>100.0</i>	948.7 <i>721.5</i>	100.0 <i>100.0</i>	9,988.3 <i>7,413.1</i>	100.0 <i>100.0</i>	20,039.4 <i>16,120.7</i>	100.0 <i>100.0</i>

1972-73 figures in italics.

Agriculture

Expenditures of the Department of Agriculture together with those in respect of the Canadian Dairy Commission, the Canadian Livestock Feed Board and the Farm Credit Corporation amounted to \$426 million in 1973-74 compared with \$322 million in 1972-73.

TABLE 7

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
AGRICULTURE			
Department—			
Production and marketing—			
Agricultural stabilization board—			
net operating loss.....	118.6	143.5	24.9
Other.....	47.8	113.6	65.8
	166.4	257.1	90.7
Research program.....	57.9	63.1	5.2
Health of animals.....	32.7	36.4	3.7
Canadian Grain Commission.....	16.1	17.0	0.9
Administration and general.....	18.7	22.5	3.8
	291.8	396.1	104.3
Farm Credit Corporation—net operat-			
ing loss.....	8.4	6.8	—1.6
Canadian Dairy Commission.....	0.7	0.8	0.1
Canadian Livestock Feed Board.....	21.4	22.7	1.3
	322.3	426.4	104.1

Production and Marketing

Outlays of \$257 million were \$91 million more than in 1972-73 and included \$144 million in respect of the Agricultural Stabilization Board, \$12 million for production and \$11 million for marketing. In 1972-73 expenditure of \$166 million included \$119 million in respect of the Agricultural Stabilization Board, \$11 million for production and \$9 million for marketing.

The major contributing factors in the 1973-74 increase were \$51 million for the commencement of consumer subsidies on fluid milk and powder, an increase of \$25 million in milk subsidies for manufacturing milk and an increase of \$11 million in crop insurance.

The Agricultural Stabilization Act directs that, at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operations of the Agricultural Stabilization Board and if there is a net loss it shall be included in the department's estimates unless the Governor in Council rules otherwise.

Research

Costs in respect of research totalled \$63 million which included \$19 million for support services, \$16 million for crop research, \$8 million for general biology, \$8 million for animal research and \$4 million for soil research. In 1972-73 expenditures were \$58 million and included \$17 million for support services, \$15 million for crop research, \$7 million for general biology, \$7 million for animal research and \$4 million for soil research.

Health of animals

Expenditures of the health of animals program were \$36 million and included \$18 million for meat inspection, \$13 million for animal contagious diseases and \$5 million for

animal pathology. In 1972-73 expenditures were \$33 million, and included \$16 million for meat inspection, \$11 million for animal contagious diseases and \$4 million for animal pathology.

Canadian Grain Commission

Expenditures of \$17 million in respect of the Commission included \$6 million for grain inspection, \$3 million for grain weighing and \$4 million in respect of Canadian government elevators. In 1972-73 expenditures were \$16 million and included \$6 million for grain inspection, \$3 million for grain weighing and \$4 million in respect of Canadian government elevators.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year the corporation had a net operating loss of \$7 million which was charged to budgetary expenditure under parliamentary authority. In 1972-73 a net loss of \$8 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled \$751 thousand compared with \$656 thousand in 1972-73.

Canadian Livestock Feed Board

Outlays in respect of the Canadian Livestock Feed Board amounted to \$23 million in 1973-74, \$1 million more than in the previous fiscal year, and consisted mainly of freight assistance and grain storage costs on western feed grains.

The policy of payments of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for livestock and poultry was made to ensure a fair equalization of feed grain prices in those areas.

Administration and general

These expenditures totalled \$23 million and included \$10 million for departmental administration, \$2 million for information and \$8 million for economics. In 1972-73 expenditures were \$19 million and included \$9 million for departmental administration, \$2 million for information and \$7 million for economics.

Communications

Expenditures of the Department of Communications including those of the Canadian Radio-Television Commission

TABLE 8

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
COMMUNICATIONS	1973	1974	
Communications and space applica- tions research and development.....	21.6	28.4	6.8
Management of the radio frequency spectrum.....	3.0	3.1	0.1
Administration and general.....	10.1	13.2	3.1
	34.7	44.7	10.0
Canadian Radio-Television Commis- sion.....	5.7	6.7	1.0
	40.4	51.4	11.0

totalled \$51 million of which \$28 million was for operating costs and \$23 million was for capital expenditures. In 1972-73 expenditures were \$40 million and included \$22 million for operating costs and \$18 million for capital expenditures.

Consumer and Corporate Affairs

Expenditures of the Department of Consumer and Corporate Affairs, including those of the Food Prices Review Board which was established in 1973-74, were \$37 million, \$6 million higher than comparable figures in 1972-73.

Outlays for consumer affairs were \$13 million compared with \$12 million in 1972-73 and for corporate affairs they were \$12 million compared with \$11 million.

TABLE 9
(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Consumer affairs program.....	11.6	13.4	1.8
Corporate affairs program.....	10.6	11.7	1.1
Combines investigations and competition policy program.....	3.0	3.5	0.5
Food Prices Review Board.....		0.9	0.9
Prices and Incomes Commission.....	0.5		-0.5
Administration and general.....	5.2	7.9	2.7
	30.9	37.4	6.5

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources, including those in respect of the Atomic Energy Control Board, Atomic Energy of Canada Limited, National Energy Board and the Energy Supplies Allocation Board were \$342 million compared with \$171 million in 1972-73.

TABLE 10
(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Mineral and energy resources—			
Energy development.....	7.4	4.2	-3.2
Mineral development.....	3.7	3.8	0.1
Mining and metallurgical investigation and research.....	12.7	13.6	0.9
Geological research and surveys....	16.3	17.0	0.7
Stabilization of petroleum product prices.....		157.3	157.3
Other.....	1.8	1.9	0.1
	41.9	197.8	155.9
Earth sciences—			
Field and air surveys.....	15.8	18.9	3.1
Geological research.....	2.1	2.3	0.2
Research in geophysics.....	4.7	5.0	0.3
Other.....	9.3	9.4	0.1
	31.9	35.6	3.7
Administration and general.....	6.7	7.2	0.5
	80.5	240.6	160.1
Atomic Energy Control Board.....	8.9	8.4	-0.5
Atomic Energy of Canada Limited.....	78.2	87.9	9.7
National Energy Board.....	3.6	4.9	1.3
Energy Supplies Allocation Board.....		0.1	0.1
	171.2	341.9	170.7

Mineral and energy resources

Expenditures under this heading of \$198 million included \$4 million for energy development, \$4 million for mineral development, \$14 million for mining and metallurgical investigation and research, \$17 million for geological research and surveys and \$157 million for stabilization of petroleum product prices. In 1972-73 expenditures totalled \$42 million, \$7 million for energy development, \$4 million for mineral development, \$13 million for mining and metallurgical investigation and research and \$16 million for geological research and surveys.

Outlays were \$156 million higher due in part to price stabilization payments of \$157 million made to refineries and importers of crude oil and petroleum products. These payments were made with the object of restraining prices to consumers in Eastern Canada during the first quarter of 1974.

Earth sciences

Expenditures for earth sciences for 1973-74 were \$36 million and included \$19 million for field and air surveys, \$2 million for geological research and \$5 million for research in geophysics and \$9 million for other items. In 1972-73 expenditures totalled \$32 million and included \$16 million for field and air surveys, \$2 million for geological research, \$5 million for research in geophysics and \$9 million for other items.

Atomic Energy Control Board

Expenditures of the Atomic Energy Control Board were \$8 million in 1973-74, \$1 million less than in the previous fiscal year.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited received \$88 million for its research for nuclear power development and utilization. In 1972-73 the company received \$78 million of which \$52 million was for nuclear power development and utilization.

National Energy Board

Outlays in respect of the National Energy Board were \$5 million, \$1 million more than in the previous year.

Energy Supplies Allocation Board

The Energy Supplies Allocation Board was established in 1973-74 to provide a means to allocate supplies of petroleum in Canada during periods of energy supply shortages. Expenditures were \$80 thousand in 1973-74.

Environment

Expenditures totalled \$316 million compared with \$258 million in 1972-73.

Environmental services

Expenditures for this program totalled \$160 million and included \$91 million for environmental management, \$44 million for atmospheric environment, \$19 million for environmental protection and \$6 million for other services. In 1972-73 expenditures of \$134 million included \$65 million for environmental management, \$52 million for atmospheric environment, \$12 million for environmental protection and \$5 million for other services.

TABLE 11

(in millions of dollars)

ENVIRONMENT	Fiscal year ended March 31		Increase or decrease(—)
	1973	1974	
Environmental services—			
Environmental protection.....	12.3	18.5	6.2
Environmental management.....	64.7	91.3	26.6
Atmospheric environment.....	52.2	44.3	-7.9
Other.....	5.1	6.2	1.1
	134.3	160.3	26.0
Fisheries and marine			
Fisheries management and research	77.2	103.6	26.4
Marine sciences.....	28.2	33.4	5.2
Other.....	4.6	4.7	0.1
	110.0	141.7	31.7
Administration.....	13.9	14.1	0.2
	258.2	316.1	57.9

Fisheries and marine

Expenditures for the fisheries and marine program were \$142 million and included \$104 million for fisheries management and research, \$33 million for marine sciences and \$5 million for other services. In 1972-73 expenditures were \$110 million and included \$77 million for fisheries, \$28 million for marine sciences and \$5 million for other services.

External Affairs

Expenditures of the Department of External Affairs, including the Canadian International Development Agency and the International Joint Commission, totalled \$439 million in 1973-74, \$51 million more than the total for 1972-73.

TABLE 12

(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Department—			
Headquarters administration and operational support.....	13.9	18.9	5.0
Relations with foreign governments and intergovernmental institutions	44.4	54.0	9.6
Information activities and cultural relations.....	8.5	9.9	1.4
Assistance to other programs.....	38.5	47.8	9.3
World exhibitions.....	0.1	0.3	0.2
Other.....	7.3	7.9	0.6
	112.7	138.8	26.1
Canadian International Development Agency—			
Economic assistance.....	155.6	160.0	4.4
Technical assistance.....	39.7	50.6	10.9
Grants to multilateral international assistance programs.....	32.2	36.9	4.7
Contributions to development assistance projects of Canadian organizations.....	16.1	20.8	4.7
International emergency relief.....	10.4	0.6	-9.8
Other.....	21.0	30.9	9.9
	275.0	299.8	24.8
International Joint Commission.....	0.5	0.7	0.2
	388.2	439.3	51.1

Department

Expenditures of the department totalled \$139 million of which \$54 million was for relations with foreign governments

and intergovernmental institutions, \$10 million was for information activities and cultural relations, \$48 million was for assistance to other programs, \$19 million was for headquarters administration and operational support and \$8 million was for other services. In 1972-73 expenditures were \$113 million of which \$44 million was for relations with foreign governments and intergovernmental institutions, \$9 million was for information activities and cultural relations, \$38 million was for assistance to other programs, \$14 million was for headquarters administration and operational support and \$7 million was for other services.

Canadian International Development Agency

Expenditures for this agency were \$300 million in 1973-74 compared with \$275 million in 1972-73. Included in these expenditures were \$160 million for economic assistance, \$51 million for technical assistance, \$37 million for grants to multilateral international assistance programs, \$21 million for contributions to development assistance projects of Canadian organizations and \$1 million for international emergency relief. In 1972-73 expenditures totalled \$275 million and included \$156 million for economic assistance, \$40 million for technical assistance, \$32 million for grants to multilateral international assistance programs, \$16 million for contributions to development assistance projects of Canadian organizations and \$10 million for international emergency relief.

Finance

Expenditures of the Department of Finance including those of the Auditor General, the Department of Insurance and Tariff Board were \$4,617 million compared with \$3,948 million in 1972-73.

The main changes were increases of \$271 million in public debt charges and \$373 million in fiscal transfer payments.

TABLE 13

(in millions of dollars)

FINANCE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Public debt charges.....	2,320.9	2,592.0	271.1
Fiscal transfer payments.....	1,501.4	1,874.0	372.6
Municipal grants.....	62.2	65.4	3.2
Guaranteed loans.....	34.8	36.2	1.4
Forgiveness of indebtedness—			
Federal-Provincial Employment			
Loans Program, 1971.....	9.6	6.5	-3.1
Winter Capital Projects Fund.....		1.9	1.9
Premium, discount and exchange.....	0.2	17.1	16.9
Administration and general.....	12.3	16.8	4.5
	3,941.4	4,609.9	668.5
Auditor General.....	4.5	5.0	0.5
Insurance.....	1.2	1.3	0.1
Tariff Board.....	0.6	0.7	0.1
	3,947.7	4,616.9	669.2

Public debt charges

Public debt charges consist of interest on public debt, the annual amortization of bond discounts and commissions, the cost of issuing new loans, other costs incurred in servicing the public debt and additional interest in respect of super-

TABLE 14

(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Interest on public debt—			
Unmatured debt including treasury bills—			
Payable in Canadian dollars.....	1,664.1	1,844.6	180.5
Payable in foreign currencies.....	17.4	13.6	—3.8
	1,681.5	1,858.2	176.7
Other liabilities—			
Annuity, insurance and pension accounts.....	584.6	681.6	97.0
Deposit and trust accounts.....	7.6	7.8	0.2
	592.2	689.4	97.2
Total interest on public debt.....	2,273.7	2,547.6	273.9
Other public debt charges—			
Annual amortization of bond dis- counts and commissions.....	42.0	39.0	—3.0
Cost of issuing new loans.....	3.9	3.3	—0.6
Servicing of public debt.....	1.3	2.0	0.7
	47.2	44.3	—2.9
	2,320.9	2,591.9	271.0

annuation accounts. In 1972-73 additional interest in respect of the superannuation accounts was charged to expenditures of the Treasury Board (\$87 million), the Department of National Defence (\$77 million) and the Royal Canadian

Mounted Police (\$5 million). In 1973-74 additional interest of \$212 million for the three superannuation accounts was charged to the budgetary expenditure of the Department of Finance, and the 1972-73 figures have been adjusted for comparative purposes. Total charges were \$2,592 million for 1973-74 or 13 per cent of all budgetary expenditure compared with \$2,321 million or 14 per cent for 1972-73.

Interest on public debt totalled \$2,548 million of which \$1,858 million was in respect of unmaturing debt and \$690 million in respect of other liabilities. In 1972-73 total interest was \$2,274 million of which \$1,682 million was for unmaturing debt and \$592 million for other liabilities.

The increase of \$177 million in interest on unmaturing debt reflected an increase in unmaturing debt which rose from \$29,038 million at March 31, 1973 to \$29,171 million at March 31, 1974 and an increase in interest rates. The average interest rate on the unmaturing debt rose from 6.05 per cent at March 31, 1973 to 6.70 per cent at March 31, 1974. The increase in interest on other liabilities was due mainly to increases of \$10 million in respect of the public service superannuation account and \$68 million in respect of the Canadian forces superannuation account.

Other public debt charges at \$44 million were \$3 million more than in 1972-73.

The following table shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1970 to 1974 inclusive, with respect to unmaturing debt, deposit and trust accounts, annuity, insurance and pension accounts and refundable corporation tax:

TABLE 15

(in millions of dollars)

	Liability as at March 31					Interest charges for fiscal year ended March 31, with respect to				
	Unmaturing debt	Deposit and trust accounts ⁽¹⁾	Annuity, insurance and pension accounts ⁽²⁾	Refundable corporation tax	Total	Unmaturing debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Refundable corporation tax	Total
1970.....	22,637.2	491.9	12,184.5	38.1	35,351.7	1,296.2	6.2	369.5	4.0	1,675.9
1971.....	25,201.2	439.2	13,802.7	3.1	39,446.2	1,424.3	7.5	445.2	0.1	1,877.1
1972.....	27,258.5	600.2	15,576.3	1.9	43,436.9	1,577.8	7.9	505.2		2,090.9
1973.....	29,038.5	614.0	17,128.5		46,781.0	1,681.5	7.6	584.6		2,273.7
1974.....	29,171.4	578.9	19,262.0		49,012.3	1,858.2	7.8	681.6		2,547.6

⁽¹⁾ No interest is payable on a portion of these amounts. Interest was paid on \$96.2 million in 1969-70; \$112.2 million in 1970-71; \$125.4 million in 1971-72; \$126.8 million in 1972-73 and \$129.9 million in 1973-74.

⁽²⁾ No interest is payable on a portion of these amounts. Interest was paid on \$8,543.7 million in 1969-70; \$9,279.0 million in 1970-71; \$10,051.1 million in 1971-72; \$11,048.5 million in 1972-73 and \$12,224.7 million in 1973-74.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1973-74 this income totalled \$1,489 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of \$2,548 million for interest as shown in Table 16

leaves a net amount of \$1,059 million compared with a net amount of \$1,009 million in 1972-73. Measured as a percentage of the net debt the burden of the net annual interest charges was 5.84 per cent in 1973-74 compared with 5.78 per cent in 1972-73. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 0.87 per cent compared with 0.85 per cent in 1972-73.

The following table presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1970 to 1974 inclusive:

TABLE 16

(in millions of dollars)

Fiscal year ended March 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
					per cent
1970.....	1,675.9	860.0	815.9	16,943.3	4.81
1971.....	1,877.1	1,000.2	876.9	17,322.4	5.06
1972.....	2,090.9	1,133.2	957.7	17,936.7	5.34
1973.....	2,273.7	1,264.5	1,009.2	17,455.8	5.78
1974.....	2,547.6	1,489.2	1,058.4	18,128.5	5.84

Fiscal transfer payments to provinces

Budgetary expenditure under this heading was charged with \$1,874 million in 1973-74 compared with \$1,501 million in 1972-73.

TABLE 17

(in millions of dollars)

FISCAL TRANSFER PAYMENTS TO PROVINCES	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Payments under the Federal-Provincial Fiscal Arrangements Act ⁽¹⁾	1,189.2	1,517.1	327.9
Payments under the Established Programs (Interim Arrangements) Act..	236.9	206.5	—30.4
Payments under the Oil Export Tax Act.....		143.3	143.3
Statutory subsidies.....	33.8	33.8	
Transfer of certain public utility tax receipts.....	80.9	26.4	—54.5
Federal-Provincial Fiscal Revision Act (youth allowances) ⁽²⁾	—39.4	—53.1	—13.7
	1,501.4	1,874.0	372.6

⁽¹⁾Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

⁽²⁾Recovered from payments to the Province of Quebec under the Federal-Provincial Fiscal Arrangements Act.

TABLE 18

(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31, 1974						Total
	Payments under fiscal arrangements	Payments under Interim Arrangements Act	Payments under Oil Export Tax Act	Statutory subsidies	Recovery under the Federal-Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	
Newfoundland.....	156.9			9.7		1.9	168.5
Prince Edward Island.....	35.0			0.7		0.4	36.1
Nova Scotia.....	188.9			2.2		0.2	191.3
New Brunswick.....	145.3			1.8			147.1
Quebec.....	664.6	206.5		4.5	—53.1	2.4	824.9
Ontario.....	24.7			5.5		12.5	42.7
Manitoba.....	127.4		1.2	2.1		0.5	131.2
Saskatchewan.....	166.7		15.7	2.1			184.5
Alberta.....	5.6		122.1	3.1		6.1	136.9
British Columbia.....	2.0		4.3	2.1		1.9	10.3
Northwest Territories.....						0.1	0.1
Yukon Territory.....						0.4	0.4
	1,517.1	206.5	143.3	33.8	—53.1	26.4	1,874.0

Charges to budgetary expenditure were \$207 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program. Payments totalled \$237 million in 1972-73.

Payments of \$143 million under the Oil Export Tax Act to the province of Manitoba, Saskatchewan, Alberta and British Columbia represent the four oil-exporting province's share of 50 per cent of the oil export tax collected in respect of the four months October 1973 to January 1974, inclusive. Each province's share is equivalent to each province's proportion of the crude oil produced by all four provinces during that period.

Subsidies to provinces payable under the British North America Acts and other statutory authority were \$34 million, the same as in 1972-73.

The transfer of certain public utility tax receipts was \$26 million in 1973-74, \$55 million less than in 1972-73 and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act, 1964, provides that where, in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess and where for a

taxation year ending in any fiscal year commencing on or after April 1, 1964 the federal revenue abatement in respect of a province providing schooling allowances exceeds the federal savings in that fiscal year in respect of that province, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act or under any subsequent Act of the Parliament of Canada substituted therefor, or may be otherwise recovered as a debt due to Canada by that province. The abatement for the taxation year 1973 and the revised abatement for the taxation year in 1972 in respect of the Province of Quebec exceeded the federal savings by \$53 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act; in 1972-73 the abatement for the taxation year 1972 exceeded the federal savings by \$39 million and was recovered.

In addition to the above payments, \$2,752 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1973-74 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with \$2,459 million in 1972-73. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 8.

A summary of payments, by provinces, during 1973-74 is given in Table 18.

Municipal grants

Payments to municipalities and provinces in lieu of taxes on federal property amounted to \$65 million compared with \$62 million in 1972-73.

Auditor General

Expenditures in respect of the Auditor General amounted to \$5 million in 1973-74, slightly higher than in the previous fiscal year.

Insurance

Expenditures in respect of Insurance were \$1 million, the same as in 1972-73.

Governor General and Lieutenant-Governors

Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices. Expenditures were \$2 million in 1973-74 reflecting an increase of 10 per cent over the previous fiscal year.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were \$595 million for 1973-74 and included \$336 million for Indian and Eskimo affairs, \$154 million for northern affairs and \$90 million for conservation. In 1972-73 expenditures were \$511 million of which \$285 million was for Indian and Eskimo affairs, \$139 million was for northern affairs and \$75 million was for conservation.

TABLE 19

(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Indian and Eskimo affairs—			
Education.....	120.4	136.3	15.9
Community affairs.....	124.4	144.1	19.7
Economic development.....	14.5	21.8	7.3
Consultation and negotiation.....	4.2	7.0	2.8
Other.....	21.0	27.0	6.0
	284.5	336.2	51.7
Northern affairs—			
Northern natural resources and environment.....	17.1	16.3	—0.8
Territorial and social development..	88.0	97.4	9.4
Northern roads and airstrips.....	30.9	37.2	6.3
Northern policy and program plan- ning.....	2.3	2.5	0.2
Other.....	0.6	0.7	0.1
	138.9	154.1	15.2
Conservation—			
National parks.....	35.1	44.3	9.2
Historic sites.....	22.6	23.2	0.6
Canals.....	9.9	12.6	2.7
Other.....	7.7	10.1	2.4
	75.3	90.2	14.9
Administration.....	12.0	14.1	2.1
	510.7	594.6	83.9

Indian and Eskimo affairs

Expenditures for Indian and Eskimo affairs totalled \$336 million and included \$136 million for education (\$120 million in 1972-73), \$144 million for community affairs (\$124 million in 1972-73) and \$22 million for economic development (\$15 million in 1972-73).

Northern affairs

Expenditures for northern affairs totalled \$154 million and included \$97 million for territorial and social development (\$88 million in 1972-73), \$37 million for northern roads and airstrips (\$31 million in 1972-73) and \$16 million for northern natural resources and environment (\$17 million in 1972-73).

Conservation

Expenditures for conservation totalled \$90 million and included \$44 million in respect of national parks (\$35 million in 1972-73), \$23 million for historic sites (\$23 million in 1972-73) and \$13 million for canals (\$10 million in 1972-73).

Industry, Trade and Commerce

Expenditure under this heading consisted of \$329 million for the Department of Industry, Trade and Commerce, \$70 million for Statistics Canada and \$1 million for the Standards Council of Canada.

TABLE 20

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Trade-industrial program—			
Technological capability (defence)....	48.3	57.5	9.2
Technological capability (non-defence).....	26.5	25.6	—0.9
Capital subsidies for the construction of commercial and fishing vessels.....	31.5	34.5	3.0
General incentives to industry.....	32.0	30.4	—1.6
Administration and general.....	54.7	76.1	21.4
	193.0	224.1	31.1
Tourism program.....	16.9	19.5	2.6
Grains and oilseeds program.....	141.7	85.6	—56.1
	351.6	329.2	—22.4
Standards Council of Canada.....	0.5	1.0	0.5
Statistics Canada.....	59.7	69.6	9.9
	411.8	399.8	—12.0

Trade-industrial program

Expenditures of the trade-industrial program totalled \$224 million in 1973-74 and included \$83 million for technological capability in industry (defence \$57 million, non-defence \$26 million), \$30 million for general incentives to industry for the expansion of scientific research and development in Canada and \$35 million in respect of capital subsidies for the construction of commercial and fishing vessels. In 1972-73 comparative expenditures totalled \$193 million and included \$75 million for technological capability in industry (defence \$48 million, non-defence \$27 million), \$32 million for general incentives to industry and \$32 million in respect of capital subsidies for the construction of commercial and fishing vessels.

Tourism program

Expenditures in respect of tourism were \$20 million compared with \$17 million in 1972-73.

Grains and oilseeds program

Expenditures under this program totalled \$86 million compared with \$142 million in 1972-73 and included \$6 million in respect of carrying costs of temporary wheat reserves (\$22 million in 1972-73), \$2 million in respect of the Prairie Grain Advance Payments Act (\$1 million in 1972-73) and \$69 million under the two-price wheat program (\$63 million in 1972-73).

Statistics Canada

Expenditures of \$70 million in respect of Statistics Canada are \$10 million more than those of 1972-73.

Justice

Expenditures of the Department of Justice, including those of the Law Reform Commission of Canada and the Tax Review Board, amounted to \$43 million compared with \$35 million in 1972-73.

TABLE 21

(in millions of dollars)

JUSTICE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Legal services.....	8.7	10.5	1.8
Judges' salaries and allowances.....	16.0	16.9	0.9
Administration and general.....	9.1	13.2	4.1
Law Reform Commission of Canada.....	1.1	1.6	0.5
Tax Review Board.....	0.6	0.7	0.1
	35.5	42.9	7.4

Judges' salaries and allowances were \$17 million compared with \$16 million in 1972-73, legal services were \$11 million compared with \$9 million in 1972-73 and administration and general costs were \$13 million compared with \$9 million in the previous year.

Labour

Expenditures of the Department of Labour including those in respect of Information Canada and the Canada Labour Relations Board totalled \$33 million, compared with \$29 million in 1972-73.

TABLE 22

(in millions of dollars)

LABOUR	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Employment standards.....	3.7	4.1	0.4
Research and development.....	2.5	2.5	
Industrial relations.....	2.0	1.9	—0.1
Payments of compensation respecting public service employees and merchant seamen.....	6.4	6.8	0.4
Administration and general.....	4.7	5.6	0.9
	19.3	20.9	1.6
Information Canada.....	9.4	11.0	1.6
Canada Labour Relations Board.....	0.2	1.2	1.0
	28.9	33.1	4.2

Department

Expenditures of the department were \$21 million, \$2 million more than in 1972-73.

Information Canada

Expenditures for Information Canada were \$11 million compared with \$9 million in 1972-73.

Canada Labour Relations Board

Expenditures for Canada Labour Relations Board were \$1 million more than in the previous fiscal year.

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration including those of the Immigration Appeal Board and

the Unemployment Insurance Commission totalled \$1,643 million compared with \$814 million in 1972-73. This increase is due to the government's contribution of \$856 million to the unemployment insurance fund in 1973-74.

In 1973-74 expenditures in respect of the Vocational Rehabilitation of Disabled Persons Act were transferred from this department to the Department of National Health and Welfare. Prior year's figures have been adjusted for comparative purposes.

TABLE 23
(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31		Increase or decrease (-)
	1973	1974	
Development and utilization of manpower—			
Employment and training services....	693.2	669.5	-23.7
Administration and general.....	22.3	29.7	7.4
	715.5	699.2	-16.3
Immigration—			
Recruitment and selection.....	18.2	18.0	-0.2
Enforcement and control.....	10.6	13.1	2.5
Administration.....	4.8	5.7	0.9
	33.6	36.8	3.2
Program development.....	7.2	7.3	0.1
Immigration Appeal Board.....	1.0	1.5	0.5
Administration and general.....	16.8	19.5	2.7
	774.1	764.3	-9.8
Unemployment Insurance Commission—			
Government's contribution to the unemployment insurance fund....		856.2	856.2
Benefits to fishermen.....	38.0	21.4	-16.6
Administration and general (annuities program).....	1.8	1.2	-0.6
	39.8	878.8	839.0
	813.9	1,643.1	829.2

Development and utilization of manpower

These expenditures totalled \$699 million compared with \$716 million in 1972-73 and included \$669 million for employment and training services and \$30 million for administration and general. In 1972-73 comparative amounts were \$693 million for employment and training services and \$22 million for administration and general.

Immigration

Outlays for immigration totalled \$37 million compared with \$34 million in the previous year and included \$18 million for recruitment and selection (\$18 million in 1972-73) and \$13 million for enforcement and control (\$11 million in 1972-73).

Program development

Expenditures for program development were \$7 million in 1973-74, the same as in 1972-73.

Immigration Appeal Board

Expenditures of the Board were \$2 million, \$1 million more than in 1972-73.

Unemployment Insurance Commission

Those expenditures of the commission which are financed by appropriations amounted to \$879 million of which \$21

million was in respect of benefits to fishermen. Expenditures of \$40 million in 1972-73 included \$38 million in respect of benefits to fishermen and cost of administration of \$2 million.

The Unemployment Insurance Act 1971, stipulates that in each fiscal year commencing with 1973-74 an amount will be credited to the unemployment insurance account equal to the government cost of paying benefit for the immediate preceding calendar year. The amount credited to the unemployment insurance account in 1973-74 was \$856 million which represented the government cost for the calendar year 1972.

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the Unemployment Insurance Account. Further information about the account is given under the liability category "social security accounts" in section 8 of this volume.

National Defence

Expenditures of the Department of National Defence including those for Defence Construction (1951) Limited totalled \$2,232 million for 1973-74, \$300 million more than the total for 1972-73.

In addition to these expenditures, there were net disbursements of \$5 million in 1973-74 from the surplus Crown assets account compared with net disbursements of \$7 million in 1972-73.

TABLE 24
(in millions of dollars)

NATIONAL DEFENCE	Fiscal year ended March 31		Increase or decrease (-)
	1973	1974	
Defence Services—			
Operating expenditures.....	1,486.9	1,640.3	153.4
Capital expenditures.....	147.6	223.4	75.8
Mutual aid to NATO countries including contributions towards military costs of NATO.....	14.3	20.9	6.6
Military pensions, pension contributions and other benefits—			
Canadian forces superannuation account—			
Government's contribution.....	79.0	87.1	8.1
Amortization of deferred charges (net).....	90.3	150.4	60.1
Other pensions, contributions and other benefits.....	21.1	24.3	3.2
	190.4	261.8	71.4
Government's contribution to the public service superannuation account.....	25.7	24.7	-1.0
	1,864.9	2,171.1	306.2
Defence research.....	48.5	51.9	3.4
Civil emergency measures.....	5.5	5.6	0.1
Defence Construction (1951) Limited..	2.9	3.4	0.5
Administration and general.....	10.4	(1)	-10.4
	1,932.2	2,232.0	299.8

(1) Integrated into Defence Services Program in 1973-74.

Defence Services

Expenditures of \$2,171 million for defence services included \$1,640 million for operating expenditures, \$223 million for capital expenditures, \$21 million for mutual aid to NATO countries including contributions toward military costs of NATO, \$262 million for military pensions, pension contributions and other benefits and \$25 million for the government's contribution to the public service superannuation account. In 1972-73 expenditures of \$1,865 million included \$1,487 million for operating expenditures, \$148 million for capital expenditures, \$14 million for mutual aid to NATO countries, \$190 million for military pensions, pension contributions and other benefits and \$26 million for the government's contribution to the public service superannuation account.

Military pensions, pension contributions and other benefits included \$87 million in respect of the government's contribution to the Canadian forces superannuation account, and \$150 million for amortization of deferred charges. In 1972-73 the government's contribution was \$79 million and amortization of deferred charges was \$90 million.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to $1\frac{1}{2}$ times the contributions of the permanent services personnel.

In 1972-73 additional interest of \$77 million in respect of the Canadian forces superannuation account was included in budgetary expenditure. In 1973-74 additional interest of \$101 million was charged to the Department of Finance, and the 1972-73 figures have been adjusted for comparative purposes.

Further details of the superannuation account may be found in sections 8 and 10 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence research

Expenditure for defence research totalled \$52 million, \$3 million more than in 1972-73 and included \$39 million for operating expenditures (\$36 million in 1972-73), \$3 million for capital expenditures (\$3 million in 1972-73) and \$7 million for contributions for research (\$7 million in 1972-73).

Civil emergency measures

Expenditures in respect of civil emergency measures were \$6 million, the same as in the previous year.

Defence Construction (1951) Limited

Expenses incurred by the company in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled \$3 million, approximately the same as 1972-73.

National Health and Welfare

Expenditures of the Department of National Health and Welfare including those of the Medical Research Council totalled \$3,759 million compared with \$2,923 million in 1972-73, an increase of \$836 million.

The main changes were increases of \$154 million in respect of health care and \$664 million in respect of income security and social assistance.

In 1973-74 payment of contributions in respect of the Vocational Rehabilitation of Disabled Persons Act was transferred to this department from the Department of Manpower and Immigration. Prior year's figures have been adjusted for comparative purposes.

TABLE 25

(in millions of dollars)

NATIONAL HEALTH AND WELFARE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Health care—			
Hospital Insurance and Diagnostic Services Act.....	960.5	1,065.7	105.2
Health Resources Fund Act.....	37.0	37.0	
Medical Care Act.....	630.8	677.9	47.1
Other.....	14.7	16.8	2.1
	1,643.0	1,797.4	154.4
Income security and social assistance—			
Old age security fund payment.....		235.0	235.0
Family allowances.....	548.6	946.2	397.6
Youth allowances.....	59.2	47.1	—12.1
Family assistance.....	2.1	2.4	0.3
Canada assistance plan.....	475.6	506.3	30.7
Other.....	44.1	56.9	12.8
	1,129.6	1,793.9	664.3
Medical services.....	53.4	60.3	6.9
Non-medical use of drugs.....	6.7	7.8	1.1
Health protection.....	33.1	35.1	2.0
Fitness and amateur sport.....	11.3	13.9	2.6
Administration.....	8.2	9.8	1.6
	2,885.3	3,718.2	832.9
Medical Research Council—			
Scholarships and grants in aid of research.....	37.5	40.4	2.9
Administration.....	0.6	0.7	0.1
	38.1	41.1	3.0
	2,923.4	3,759.3	835.9

HEALTH CARE

Expenditures for health care amounted to \$1,797 million in 1973-74 compared with \$1,643 million in 1972-73. The main changes were increases of \$105 million in contributions under the Hospital Insurance and Diagnostic Services Act and \$47 million in contributions under the Medical Care Act.

Hospital Insurance and Diagnostic Services Act

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.

Contributions to the provinces in 1973-74 under this Act were \$1,066 million compared with \$961 million in 1972-73.

TABLE 26

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Newfoundland.....	30.6	34.6	4.0
Prince Edward Island.....	6.2	6.9	0.7
Nova Scotia.....	47.2	53.2	6.0
New Brunswick.....	39.3	43.3	4.0
Ontario.....	485.1	530.0	44.9
Manitoba.....	64.4	73.9	9.5
Saskatchewan.....	55.2	60.2	5.0
Alberta.....	105.8	119.8	14.0
British Columbia.....	123.3	140.3	17.0
Northwest Territories.....	2.5	2.4	-0.1
Yukon Territory.....	0.9	1.1	0.2
	960.5	1,065.7	105.2

Health Resources Fund Act

The Health Resources Fund Act provides for the establishment of a fund to assist provinces in the planning, acquisition, construction or renovation and equipping of health training and health research facilities.

Expenditures in 1973-74 amounted to \$37 million, the same as in 1972-73.

TABLE 27

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Newfoundland.....	5.9	9.8	3.9
Prince Edward Island.....	0.1		-0.1
Nova Scotia.....	0.8		-0.8
New Brunswick.....	0.6	0.4	-0.2
Quebec.....	0.7	10.5	9.8
Ontario.....	15.4	9.9	-5.5
Manitoba.....	4.9	1.9	-3.0
Saskatchewan.....	2.8	1.2	-1.6
Alberta.....	5.1	3.3	-1.8
British Columbia.....	0.6		-0.6
Northwest Territories.....	0.1	(1)	-0.1
	37.0	37.0	

(1) Less than \$50,000.

Medical Care Act

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November 1, 1970, Prince Edward Island effective December 1, 1970, New Brunswick effective January 1, 1971, the Northwest Territories effective April 1, 1971 and the Yukon Territory effective April 1, 1972.

Payments were \$678 million in 1973-74 compared with \$631 million in 1972-73.

TABLE 28

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Newfoundland.....	15.3	16.7	1.4
Prince Edward Island.....	3.2	3.6	0.4
Nova Scotia.....	22.6	24.8	2.2
New Brunswick.....	18.5	20.1	1.6
Quebec.....	175.2	185.4	10.2
Ontario.....	225.0	243.3	18.3
Manitoba.....	30.2	31.2	1.0
Saskatchewan.....	26.6	27.7	1.1
Alberta.....	48.0	52.7	4.7
British Columbia.....	64.7	70.7	6.0
Northwest Territories.....	1.0	1.1	0.1
Yukon Territory.....	0.5	0.6	0.1
	630.8	677.9	47.1

INCOME SECURITY AND SOCIAL ASSISTANCE

Expenditures for income security and social assistance totalled \$1,794 million in 1973-74, \$664 million more than the total of \$1,130 million in 1972-73, due mainly to an increase in family allowance payments and a payment to the old age security fund.

FAMILY ALLOWANCES, FAMILY ASSISTANCE AND YOUTH ALLOWANCES

Effective January 1, 1974 these three types of payments were combined into one family allowance payment under the aegis of the Family Allowances Act 1973. Expenditures totalled \$996 million of which \$437 million relates to the period January 1st to March 31st for the combined payments and for the period April 1st to December 31st the payments were; family allowances \$509 million; family assistance \$3 million; and youth allowances \$47 million. In 1972-73 the total was \$610 million of which \$549 million was family allowances; \$59 million was youth allowances and \$2 million was family assistance.

Family allowances

Family allowances, as defined in the Family Allowances Act 1973, are payable in respect of all children under 18 years of age who are dependant on their parents. They are paid only to residents of Canada or persons outside of Canada when that parent or child is temporarily absent or when a Canadian family is stationed abroad and subject to Canadian income tax. The former requirement of school attendance has been dropped. The allowance must be declared as income for tax purposes by the parent who claims the child as a tax exemption. The rate of allowances paid can be decided upon by the provinces within certain constraints. However, the provinces may vary the rate to be paid on the basis of the child's age or size of a family or any combination of both. The constraints are that the rate cannot be less than \$12.00 per child and the average rate per month paid on behalf of all children within a province cannot exceed \$20.00.

During the period April 1st to September 30th, 1973, family allowances were payable in respect of all children under 16 years of age resident in Canada except children of Immigrants who had to reside in Canada one year before

family allowance was payable. The monthly allowance was \$6.00 if the child was under 10 years of age and \$8.00 in the age group from 10 to 16.

The number of families and number of children in receipt of family allowances payments in the month of March and the total payments in each of the fiscal years ended March 31, 1970 to 1974, inclusive, are shown in the following table:

TABLE 29
FAMILY ALLOWANCES

Fiscal year ended March 31	Number of families March (in thousands)	Number of children March (in thousands)	Payments (in millions of dollars)
1970.....	2,978	6,865	560.0
1971.....	3,024	6,824	557.9
1972.....	3,063	6,783	554.4
1973.....	3,110	6,757	548.6
1974.....	3,344	7,249	946.2

Family assistance

Family assistance was payable at the same rates as family allowances but on behalf of children of Immigrants and Settlers during the first year of residence in Canada.

Youth allowances

Youth allowances were payable at the rate of \$10.00 a month in respect of children resident in Canada who had attained the age of 16 years and had not yet attained the age of 18 years and who were in full attendance at a school or university or, were, by reasons of mental or physical infirmity, precluded from attending school or university. No payments were made to parents in the Province of Quebec, which had its own schooling allowances program. The federal government compensated the Province of Quebec through a tax abatement.

TABLE 30
(in millions of dollars)

FAMILY ALLOWANCES, FAMILY ASSISTANCE AND YOUTH ALLOWANCES PAYMENTS	Fiscal year ended March 31, 1974			
	Family allowances	Family assistance	Youth allowances	Total
Newfoundland.....	29.3	(1)	1.5	30.8
Prince Edward Island.....	5.4	(1)	0.4	5.8
Nova Scotia.....	36.0	(1)	2.5	38.5
New Brunswick.....	30.3	(1)	2.2	32.5
Quebec.....	257.9	0.3		258.2
Ontario.....	330.8	1.4	23.2	355.4
Manitoba.....	42.3	0.1	2.9	45.3
Saskatchewan.....	40.0	(1)	2.9	42.9
Alberta.....	76.6	0.2	5.1	81.9
British Columbia.....	94.2	0.4	6.3	100.9
Northwest Territories.....	2.4	(1)	0.1	2.5
Yukon Territory.....	1.0	(1)	(1)	1.0
	946.2	2.4	47.1	995.7

(1) Less than \$50,000.

Effective October 1, 1973 until December 31, 1973, the rate involved for each type of payment was increased to \$12.00 per child regardless of age. Other conditions affecting eligibility did not change.

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled \$506 million compared with \$476 million in 1972-73. The Canada Assistance Plan Act, which was enacted in 1966, authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance provided by the provinces, territories and municipalities to persons in need and welfare services provided to persons in need or likely to be in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50 per cent of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement, the Province of Quebec has opted out of a major portion of this program.

TABLE 31
(in millions of dollars)

CANADA ASSISTANCE PLAN	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Newfoundland.....	26.0	24.7	—1.3
Prince Edward Island.....	4.4	5.1	0.7
Nova Scotia.....	22.2	27.7	5.5
New Brunswick.....	22.9	30.1	7.2
Quebec.....	0.5		—0.5
Ontario.....	210.5	207.3	—3.2
Manitoba.....	36.2	37.9	1.7
Saskatchewan ⁽¹⁾	30.6	35.3	4.7
Alberta.....	53.1	52.7	—0.4
British Columbia ⁽¹⁾	68.5	83.3	14.8
Northwest Territories.....		1.4	1.4
Yukon Territory.....	0.7	0.8	0.1
	475.6	506.3	30.7

(1) Amends reporting in the previous year's Public Accounts.

MEDICAL SERVICES

Outlays in respect of medical services amounted to \$60 million and included \$35 million for Indian health services, \$12 million for northern health services and \$1 million for immigration medical services. In 1972-73 expenditures

were \$53 million and included \$30 million for Indian health services, \$11 million for northern health services and \$1 million for immigration medical services.

HEALTH PROTECTION

These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts. Outlays of \$35 million were \$2 million more than in 1972-73.

MEDICAL RESEARCH COUNCIL

Expenditures of the Medical Research Council amounted to \$41 million compared with \$38 million in 1972-73.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were \$3 million more than in the previous fiscal year.

National Revenue

Expenditures of the Department of National Revenue amounted to \$270 million, an increase of \$34 million over the 1972-73 total.

TABLE 32

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
NATIONAL REVENUE			
Customs and excise.....	101.9	113.9	12.0
Taxation.....	134.2	156.1	21.9
	236.1	270.0	33.9

Customs and excise

Outlays of \$114 million in respect of the collection of customs import duties, excise taxes and excise duties were \$12 million higher than in 1972-73 and included \$76 million for customs operations, \$22 million in connection with excise taxes and \$9 million for general administration and \$7 million for tariff programs and appraisal. In 1972-73 outlays of \$102 million included \$67 million for customs operations, \$21 million in connection with excise taxes, \$9 million for general administration and \$5 million for tariff programs and appraisal.

Taxation

Outlays of \$156 million in respect of taxation were \$22 million higher than in 1972-73. Outlays for district offices totalled \$107 million compared with \$99 million in 1972-73 and general administration costs were \$49 million compared with \$35 million in the previous fiscal year.

Parliament

Costs of Parliament in the amount of \$42 million were 7 million more than in 1972-73.

TABLE 33

(in millions of dollars)

PARLIAMENT	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
House of Commons.....	27.3	33.7	6.4
The Senate.....	5.8	6.2	0.4
Library of Parliament.....	1.5	1.9	0.4
	34.6	41.8	7.2

Post Office

Gross expenditures of the Post Office were \$697 million compared with \$584 million in 1972-73. Salaries and allowances were \$531 million compared with \$457 million in the previous year and transportation of mail costs were \$99 million compared with \$91 million in the previous year.

TABLE 34

(in millions of dollars)

POST OFFICE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices.....	372.1	431.4	59.3
Contributions to superannuation fund.....	32.8	34.2	1.4
Postmasters and staff—			
Revenue offices.....	12.8	20.5	7.7
Semi-staff offices.....	32.1	37.6	5.5
Sub-postmasters.....	7.2	7.8	0.6
	457.0	531.5	74.5
Transportation of mail—			
Rail.....	11.3	12.3	1.0
Land.....	43.0	47.0	4.0
Air.....	30.6	32.3	1.7
Water.....	1.1	1.1	
Payments to foreign postal administrations.....	4.9	6.1	1.2
	90.9	98.8	7.9
Other.....	26.3	38.5	12.2
	574.2	668.8	94.6
Capital expenditures.....	9.6	27.9	18.3
Grants and contributions.....	0.1	0.1	
Gross expenditure.....	583.9	696.8	112.9
Less:			
Expenditures charged directly to revenue under the Post Office Act	—57.1	—73.7	—16.6
	526.8	623.1	96.3
Less:			
Revenue credited to appropriations	—30.3	—31.9	—1.6
Net expenditure.....	496.5	591.2	94.7

However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to \$74 million (\$57 million in

1972-73). Also Post Office Vote 1, authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to \$32 million compared with \$30 million in 1972-73. Consequently net expenditures were \$591 million compared with \$496 million in 1972-73.

As net post office receipts totalled \$480 million as shown in the revenue section of this report and net expenditures totalled \$591 million there was a net operating deficit of \$111 million. In 1972-73 net receipts were \$470 million and net expenditures were \$496 million resulting in an operating deficit of \$26 million.

However, it is to be noted that post office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does post office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at \$71 million and those provided free by the Post Office were valued at \$1 million compared with \$107 million and \$5 million respectively in 1972-73.

Privy Council

Expenditures for Privy Council, including those of the Chief Electoral Officer, the Commissioner of Official Languages, the Economic Council of Canada and the Public Service Staff Relations Board totalled \$19 million, \$17 million less than in 1972-73. Expenditures of the Chief Electoral Officer were \$19 million lower than in 1972-73.

TABLE 35

(in millions of dollars)

PRIVY COUNCIL	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Administration and general.....	9.7	10.2	0.5
Chief Electoral Officer.....	20.3	1.6	—18.7
Commissioner of Official Languages...	1.1	1.5	0.4
Economic Council of Canada.....	2.8	3.6	0.8
Public Service Staff Relations Board....	1.9	2.2	0.3
	35.8	19.1	—16.7

Public Works

Expenditures of the Department of Public Works totalled \$470 million in 1973-74 compared with \$374 million in 1972-73.

Accommodation program

Expenditures for the accommodation program were \$384 million, \$90 million higher than the total for 1972-73.

Outlays for general purpose buildings were \$178 million compared with \$184 million in 1972-73, outlays for single purpose buildings were \$187 million compared with \$98 million in 1972-73 and outlays for program management were \$18 million compared with \$12 million in 1972-73.

TABLE 36

(in millions of dollars)

PUBLIC WORKS	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Accommodation program—			
General purpose buildings.....	184.4	178.4	—6.0
Single purpose buildings.....	97.9	187.4	89.5
Other.....	12.2	18.3	6.1
	294.5	384.1	89.6
Transportation and other engineering program.....	16.3	18.7	2.4
Marine program.....	28.7	28.8	0.1
Professional and technical services.....	18.7	20.5	1.8
Administration and general.....	15.9	17.6	1.7
	374.1	469.7	95.6

Transportation and other engineering program

Expenditures for transportation and other engineering services were \$19 million, \$2 million more than in the previous year.

Marine program

Expenditures for the marine program amounted to \$29 million in 1973-74, the same as in the previous year.

Regional Economic Expansion

Expenditures for the Department of Regional Economic Expansion including those for the Cape Breton Development Corporation totalled \$412 million compared with \$360 million in 1972-73.

TABLE 37

(in millions of dollars)

REGIONAL ECONOMIC EXPANSION	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Department—			
Development planning and adminis- tration.....	18.8	22.0	3.2
Industrial development.....	91.0	106.6	15.6
Infrastructure assistance.....	88.8	121.2	32.4
Social adjustment and rural eco- nomic development.....	101.5	109.9	8.4
Contribution to superannuation account.....	1.9	2.0	0.1
	302.0	361.7	59.7
Cape Breton Development Corpora- tion—			
Payments to the corporation covering mining losses.....	32.6	35.9	3.3
Payment to the corporation for capital expenditures.....	9.5	6.9	—2.6
Payment to the corporation under sections 22 and 23 of the Act.....	1.5	7.0	5.5
Payment to the corporation under sections 19 and 24 of the Act.....	14.7		—14.7
	58.3	49.8	—8.5
	360.3	411.5	51.2

Departmental expenditures in 1973-74 totalled \$362 million and included \$107 million for industrial development, \$110 million for social adjustment and rural economic development, \$121 million for infrastructure assistance and \$24 million for development planning, administration and the superannuation account. In 1972-73 expenditures were \$302 million and included \$91 million for industrial development, \$101 million for social adjustment and rural economic development, \$89 million for infrastructure assistance and \$21 million for development planning, administration and the superannuation account.

Payments to the Cape Breton Development Corporation totalled \$50 million compared with \$58 million in 1972-73.

Science and Technology

Expenditures of the Ministry of Science and Technology, including those of the Science Council of Canada, totalled \$7 million compared with \$4 million in 1972-73.

TABLE 38

(in millions of dollars)

SCIENCE AND TECHNOLOGY	Fiscal year ended March 31		Increase decrease (—)
	1973	1974	
Ministry.....	3.0	5.1	2.1
Science Council of Canada.....	1.4	1.7	0.3
	4.4	6.8	2.4

Secretary of State

Included under this heading are expenditures of the Department of the Secretary of State and those in respect of the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Company of Young Canadians, the National Arts Centre Corporation, the National Film Board, the National Library, the National Museums of Canada, the Public Archives, the Public Service Commission and the Representation Commissioner.

Expenditures totalled \$1,026 million in 1973-74 compared with \$926 million in 1972-73.

Department

Payments to provinces for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled \$485 million compared with \$481 million in 1972-73; outlays in respect of the bilingualism development program were \$96 million compared with \$73 million in 1972-73; outlays for citizenship were \$33 million compared with \$24 million in 1972-73; and outlays for translation were \$18 million compared with \$14 million in 1972-73.

Canada Council

The Canada Council received a grant of \$37 million for the purposes of the arts, humanities and social sciences compared with \$32 million in the previous fiscal year.

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service, and charged to budgetary expenditure, totalled \$239 million, \$34 million more than in 1972-73.

TABLE 39

(in millions of dollars)

SECRETARY OF STATE	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Department—			
Post-secondary education payments			
to provinces.....	481.1	485.1	4.0
Bilingualism development.....	73.0	96.0	23.0
Citizenship.....	24.0	32.7	8.7
Arts and culture.....	8.1	9.7	1.6
Translation.....	14.5	18.0	3.5
Administration and general.....	5.0	6.2	1.2
	605.7	647.7	42.0
Canada Council.....	32.0	36.5	4.5
Canadian Broadcasting Corporation.....	205.0	239.0	34.0
Canadian Film Development Corporation.....	2.6	3.3	0.7
Company of Young Canadians.....	2.0	2.8	0.8
National Arts Centre Corporation.....	3.7	4.6	0.9
National Film Board.....	15.6	17.3	1.7
National Library.....	5.2	6.4	1.2
National Museums of Canada.....	19.8	26.5	6.7
Public Archives.....	6.0	7.4	1.4
Public Service Commission.....	27.1	34.6	7.5
Representation Commissioner.....	1.4	0.3	—1.1
	926.1	1,026.4	100.3

In addition, loans in the amount of \$56 million were made to the corporation for capital purposes in 1973-74 and repayments by the corporation were \$9 million.

The financial statements of the corporation for the fiscal year ended March 31, 1974 are shown in Volume III of this report.

Canadian Film Development Corporation

Outlays for the Canadian Film Development Corporation were \$3 million in 1973-74, \$1 million more than in the previous year.

Company of Young Canadians

Payments to the Company of Young Canadians in 1973-74 were \$3 million, \$1 million more than in the previous year.

National Arts Centre Corporation

Payments to the National Arts Centre Corporation amounted to \$5 million, compared with \$4 million in 1972-73.

National Film Board

Expenditures in respect of the National Film Board were \$17 million, \$2 million more than in the previous year.

National Library

Outlays in respect of the National Library were \$6 million, \$1 million higher than in the previous year.

National Museums of Canada

(including the National Gallery of Canada)

Expenditures in respect of the National Museums of Canada were \$27 million in 1973-74, \$7 million more than in the previous year.

Public Archives

Expenditures in respect of the Public Archives amounted to \$7 million in 1973-74, \$1 million more than in the previous year.

Public Service Commission

Expenditures in respect of the Public Service Commission were \$35 million in 1973-74 and included \$10 million in respect of staffing and \$16 million for language. In 1972-73 expenditures totalled \$27 million and included \$9 million in respect of staffing and \$12 million for language.

Solicitor General

Expenditures of the Department of the Solicitor General including net expenditures of the Royal Canadian Mounted Police totalled \$350 million in 1973-74, \$44 million more than in the previous year. The main changes were increases of \$18 million in respect of the Royal Canadian Mounted Police and \$25 million in respect of correctional services.

TABLE 40

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
SOLICITOR GENERAL	1973	1974	
Royal Canadian Mounted Police—			
Law enforcement—			
Police services under contract.....	108.6	119.6	11.0
Enforcement of federal statutes and executive orders.....	63.8	75.7	11.9
Administration.....	29.0	30.4	1.4
Support services.....	14.1	15.8	1.7
National police services.....	16.8	19.5	2.7
	232.3	261.0	28.7
Pensions and other benefits—			
Pensions.....	8.4	9.4	1.0
Royal Canadian Mounted Police superannuation account—			
Government's contribution.....	13.2	15.1	1.9
Amortization of deferred charges.....	8.2	6.9	-1.3
Other.....	2.4	4.4	2.0
	32.2	35.8	3.6
Gross expenditure.....	264.5	296.8	32.3
Less: Receipts and revenue credited to the vote.....	-59.5	-74.3	-14.8
Net expenditures.....	205.0	222.5	17.5
Correctional services—			
Care of inmates.....	60.2	76.8	16.6
Rehabilitation of inmates.....	18.6	22.9	4.3
Parole and community services.....	7.4	8.5	1.1
Administration.....	12.6	15.7	3.1
	98.8	123.9	25.1
Departmental administration.....	2.5	3.6	1.1
	306.3	350.0	43.7

Royal Canadian Mounted Police

Gross expenditures of the Royal Canadian Mounted Police were \$297 million but receipts of \$74 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditure to \$223 million. In 1972-73 gross expenditures were \$264 million, receipts were \$59 million and net charges to budgetary expenditure were \$205 million.

Gross expenditures for law enforcement totalled \$261 million compared with \$232 million in 1972-73 and included \$120 million for police services under contract compared with \$109 million in 1972-73, \$76 million for enforcement of federal statutes and executive orders compared with \$64 million in 1972-73, \$16 million for support services compared with \$14 million in 1972-73 and \$20 million for national police services compared with \$17 million in 1972-73.

Pensions and other benefits totalled \$36 million compared with \$32 million in 1972-73.

In 1973-74 additional interest was charged to the Department of Finance, and the 1972-73 figures have been adjusted for comparative purposes.

Correctional Services

Expenditures of \$124 million in respect of correctional services were \$25 million more than in 1972-73 and included \$77 million for care of inmates, \$23 million for rehabilitation of inmates and \$9 million for parole and community services. In 1972-73 expenditures were \$99 million and included \$60 million for care of inmates, \$19 million for rehabilitation of inmates and \$7 million for parole and community services.

Supply and Services

Expenditures of the Department of Supply and Services including those in respect of the Canadian Arsenals Limited and the Canadian Commercial Corporation amounted to \$73 million compared with \$93 million in 1972-73.

Commencing with the 1973-74 fiscal year the supply program was on a full cost recovery basis by which expenditures were financed through a revolving fund operation as opposed to the previous means of annual parliamentary appropriations.

TABLE 41

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
SUPPLY AND SERVICES	1973	1974	
Services—			
Public services compensation ad- ministration.....	18.0	19.2	1.2
Social economic assistance program administration.....	11.4	12.1	0.7
Accounts payable and other pay- ments administration.....	7.8	6.5	-1.3
Management, financial and other services.....	6.2	6.5	0.3
Computer Services Bureau.....	1.3	2.0	0.7
Accounts of Canada and reporting services.....	4.9	9.0	4.1
Other.....	4.3	4.5	0.2
	53.9	59.8	5.9
Supply.....	27.1		-27.1
Administration.....	5.8	5.5	-0.3
	86.8	65.3	-21.5
Canadian Commercial Corporation.....	4.2	6.0	1.8
Canadian Arsenals Limited.....	2.1	2.1	
	93.1	73.4	-19.7

Services

The services administration of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were \$60 million compared with \$54 million in 1972-73 and consisted of \$19 million for public services compensation administration (\$18 million in 1972-73) which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, \$7 million for accounts payable and other payments administration (\$8 million in 1972-73), \$6 million for management, financial and other services (\$6 million in 1972-73), \$12 million for social economic assistance program administration (\$11 million in 1972-73) and \$9 million for Government of Canada Accounting (\$5 million in 1972-73).

Canadian Commercial Corporation

Payments in respect of the Canadian Commercial Corporation for administrative services and interest on loans were \$6 million in 1973-74.

Canadian Arsenals Limited

Expenditures in respect of the Canadian Arsenals Limited for administration and operation were \$2 million, the same as in the previous year.

Transport

Expenditures of the Ministry of Transport totalled \$828 million compared with \$599 million in 1972-73. Included in the above total are budgetary expenditures in respect of the Atlantic Pilotage Authority, the Canadian National Railways, the Canadian Transport Commission, the Great Lakes Pilotage Authority, the Laurentian Pilotage Authority, the National Harbours Board, the Pacific Pilotage Authority and the St. Lawrence Seaway Authority.

Marine transportation

Gross expenditures for marine transportation were \$161 million but receipts from earnings of marine service vessels and wharfage rentals brought the net amount charged to budgetary expenditure to \$146 million, \$29 million more than in the previous year.

Outlays for way facilities were \$122 million compared with \$104 million in 1972-73, and accounted for most of the increase.

Surface transportation

These expenditures totalled \$122 million compared with \$64 million in 1972-73. The increase is due mainly to an amount of \$41 million paid to federally regulated railways to compensate them for a rate freeze on freight shipments which the government required them to impose.

Air transportation

Gross expenditures for air transportation of \$292 million less receipts of \$69 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to \$223 million of which \$62 million was for

airports and other ground services, \$116 million was for air navigational services, \$13 million was for regulatory services and \$32 million was for administration.

In 1972-73 gross expenditures were \$239 million, receipts were \$62 million and net expenditures were \$177 million.

TABLE 42

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
TRANSPORT			
Marine transportation—			
Way facilities.....	104.0	122.2	18.2
Marine regulations.....	4.1	5.4	1.3
Other.....	9.1	18.9	9.8
	117.2	146.5	29.3
Surface transportation—			
Ferry services—(C.N.R.).....	51.8	66.7	14.9
Compensation to railways.....		40.8	40.8
Supplementary pensions.....	7.6	7.2	—0.4
Other.....	4.7	6.9	2.2
	64.1	121.6	57.5
Air transportation—			
Airports and associated ground services.....	37.8	62.2	24.4
Air navigational services.....	102.0	115.6	13.6
Regulatory services.....	9.0	12.7	3.7
Construction services.....	8.4	9.1	0.7
Other.....	19.7	23.4	3.7
	176.9	223.0	46.1
Transportation development agency....	9.7	13.2	3.5
Administration.....	9.8	11.7	1.9
	377.7	516.0	138.3
Canadian National Railways operating deficit.....	17.8	21.3	3.5
Canadian Transport Commission—			
Payments under the Railway Act.....	121.6	172.1	50.5
Contributions to the railway grade crossing fund.....	20.0	35.0	15.0
Steamship subventions for coastal services.....	6.9	8.1	1.2
Maritime Freight Rates Act.....	13.0	14.1	1.1
Subsidies to regional air carriers.....	1.4	1.8	0.4
Atlantic region freight assistance.....	11.4	16.0	4.6
Other.....	10.7	11.9	1.2
	185.0	259.0	74.0
National Harbours Board.....	2.3	1.6	—0.7
Pilotage Authorities.....	3.1	3.5	0.4
The St. Lawrence Seaway Authority— Welland canal deficit.....	10.2	24.4	14.2
Other.....	2.8	1.7	—1.1
	13.0	26.1	13.1
	598.9	827.5	228.6

Canadian National Railways

The charge to budgetary expenditure to cover the 1973 operating deficit of the Canadian National Railways was \$21 million, \$4 million more than in the previous year.

Canadian Transport Commission

Expenditures of \$259 million in respect of the Canadian Transport Commission included \$172 million for payments under the Railway Act, \$35 million for contributions to the Railway Grade Crossing Fund, \$8 million for steamship subventions, \$14 million for payments under the Maritime Freight Rates Act, \$16 million for Atlantic Region freight assistance and \$2 million for subsidies to regional air carriers.

In 1972-73 expenditures were \$185 million and included \$122 million for payments under the Railway Act, \$20 million for contributions to the railway grade crossing fund, \$7 million for steamship subventions, \$13 million for payments under the Maritime Freight Rates Act, \$11 million for Atlantic Region freight assistance and \$1 million for subsidies to regional air carriers.

National Harbours Board

Non-active advances to the board which were charged to budgetary expenditures totalled \$2 million and was mainly included for capital expenditures. In 1972-73 non-active advances were \$2 million.

The St. Lawrence Seaway Authority

Budgetary expenditures in respect of the St. Lawrence Seaway Authority were \$26 million in 1973-74, \$13 million more than in the previous year. The 1973 operating deficit of the Welland canal, charged to budgetary expenditure, was \$24 million compared with the 1972 deficit of \$10 million charged to budgetary expenditure in 1972-73.

Treasury Board

Expenditures of the Treasury Board which include those of the National Research Council totalled \$263 million compared with \$224 million in 1972-73.

Commencing with the 1973-74 fiscal year the government's contribution to the public service superannuation account and the supplementary retirement benefits account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditure.

For comparative purposes the 1972-73 costs of \$197 million, which were included in Treasury Board's budgetary expenditure for that year, have been prorated to departments on the bases of estimated amounts supplied by Treasury Board.

In 1972-73 additional interest of \$87 million in respect of the public service superannuation account was included in budgetary expenditure. In 1973-74 additional interest of \$107 million was charged to the Department of Finance, and the 1972-73 figures have been adjusted for comparative purposes.

TABLE 43

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
TREASURY BOARD			
Public service pensions—			
Government's contributions to the Canada and Quebec pension plans	22.8	26.4	3.6
Other.....	4.6	4.1	—0.5
	27.4	30.5	3.1
Public service social insurance.....	38.4	64.1	25.7
Administration and general.....	13.4	16.0	2.6
	79.2	110.6	31.4
National Research Council of Canada—			
Operating expenditures.....	58.3	62.7	4.4
Capital expenditures.....	9.4	8.8	—0.6
Grants and contributions.....	77.1	80.5	3.4
	144.8	152.0	7.2
	224.0	262.6	38.6

Public service pensions

The government's outlays in respect of the public service pension accounts totalled \$30 million compared with \$27 million in 1972-73.

Expenditures in respect to the Canada and Quebec pension plans amounted to \$26 million, \$3 million more than in the previous year.

Public service social insurance

The government's outlays in respect of the public service social insurance accounts amounted to \$64 million compared with \$38 million in 1972-73 and included surgical-medical and other insurance premiums of \$41 million compared with \$24 million in the previous year.

National Research Council

Expenditures of the National Research Council amounted to \$152 million, \$7 million more than in 1972-73 and included \$63 million for operating expenditures, \$9 million for capital expenditures and \$80 million for grants and contributions. In 1972-73 expenditures were \$145 million and included \$58 million for operating expenditures, \$9 million for capital expenditures and \$77 million for grants and contributions.

Urban Affairs

Included under this heading are the budgetary expenditures in respect of Central Mortgage and Housing Corporation and the National Capital Commission.

TABLE 44

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
URBAN AFFAIRS			
Central Mortgage and Housing Corporation—			
Housing research and community planning.....	8.2	9.7	1.5
Public housing projects and land development.....	62.2	96.7	34.5
Municipal sewage treatment assist- ance.....	23.1	37.8	14.7
Urban renewal assistance.....	23.4	16.5	—6.9
Other.....		7.6	7.6
	116.9	168.3	51.4
National Capital Commission—			
Operating expenditures.....	13.3	15.0	1.7
Payment to the national capital fund	25.2	23.2	—2.0
	38.5	38.2	—0.3
Department.....	6.0	8.7	2.7
	161.4	215.2	53.8

Central Mortgage and Housing Corporation

Budgetary expenditures of the government in respect of Central Mortgage and Housing Corporation at \$168 million were \$51 million more than the total of \$117 million in 1972-73.

Contributions of \$16 million to provinces or municipalities for urban renewal were \$7 million less than in the previous year; losses of \$97 million sustained by the corporation during the year as the result of the operation of federal-provincial

projects were \$34 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation, amounted to \$38 million, \$15 million more than in 1972-73.

Expenditures for housing research and community planning were \$10 million, \$2 million more than in 1972-73.

In addition, loans in the amount of \$684 million were made to the corporation during 1973-74 and repayments by the corporation were \$309 million.

Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance and neighbourhood improvement program were \$7 million.

National Capital Commission

Expenditures in respect of the National Capital Commission were \$38 million, the same as in the previous fiscal year.

An amount of \$23 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region compared with \$25 million in 1972-73. Outlays for operating expenditures at \$15 million were \$2 million more than in 1972-73.

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled \$538 million, \$86 million more than in the previous fiscal year.

TABLE 46

(in millions of dollars)

	Fiscal year ended March 31								
	1946			1973			1974		
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)
	Disability	Dependent		Disability	Dependent		Disability	Dependent	
PENSIONS									
World war 1.....	72.6	17.1	37.3	18.4	12.0	62.3	16.7	11.7	71.2
World war 2.....	36.2	16.4	22.2	100.1	15.1	169.4	99.5	15.3	207.4
Miscellaneous.....	2.9	1.4	2.7	5.8	0.9	8.8	6.0	0.8	11.4
	111.7	34.9	62.2	124.3	28.0	240.5	122.2	27.8	290.0

pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, defence forces peace time service, etc.).

Welfare services

These payments amounted to \$137 million compared with \$110 million in 1972-73. Payments under the War

TABLE 45

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
VETERANS AFFAIRS			
Pensions—			
Grants and contributions.....	241.0	290.5	49.5
Operating expenditures.....	5.2	6.2	1.0
	246.2	296.7	50.5
Welfare services—			
War veterans allowances.....	86.7	111.8	25.1
Other.....	23.5	25.0	1.5
	110.2	136.8	26.6
Treatment services.....	76.7	85.2	8.5
Veterans land administration.....	11.8	11.9	0.1
Bureau of Pensions advocates.....	1.2	1.4	0.2
Administration.....	6.2	6.3	0.1
	452.3	538.3	86.0

Pensions

Expenditures in respect of pensions were \$297 million compared with \$246 million in 1972-73. Grants and contributions which constitute the greatest part of these expenditures amounted to \$291 million, \$50 million more than in the previous year and operating expenditures at \$6 million were \$1 million more than in 1972-73.

Shown in table 46 are the number of awards in effect at March 31, 1946, 1973 and 1974 and the payments in each of the fiscal years ended on these dates for (a) disability

Veterans Allowances and the Civilian War Pensions and Allowances Act were \$112 million compared with \$87 million in the previous year. These payments are made principally to elderly, qualified persons who are incapable of maintaining themselves.

Treatment services

Costs of these services were \$85 million, \$8 million more than in 1972-73.

SECTION 5

1973-74
PUBLIC ACCOUNTS

Non-Budgetary Transactions

CONTENTS

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NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions which are described in section 6, as well as changes in the cash position which are given in section 7. The related balances on assets and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in section 8.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consists mainly of loans and advances to and repayments by crown corporations and other government agencies, national, provincial and municipal bodies, international organizations and other borrowers. Those leading mainly to changes in liabilities relate to social security accounts, other annuity, insurance and pension accounts and

deposit and trust accounts held or administered by the government. Certain non-budgetary transactions affect both assets and liabilities; of these, the most important are foreign exchange reserve transactions. The receipts and payments through the main categories of non-budgetary accounts, in 1972-73 and 1973-74 other than those for unmatured debt and cash, are summarized in Table 1.

The total of non-budgetary receipts in 1973-74 rose by 34 per cent to \$21,782 million. Non-budgetary payments increased at a rate of 24 per cent to \$22,428 million. As a result, the net amount required to finance non-budgetary transactions decreased from \$1,869 million in 1972-73 to \$646 million in 1973-74. Table 1 shows that there was a decrease of \$1,068 million in the net funds required to finance the social security accounts, an increase of \$368 million in net funds required for loans and a decrease of \$280 million in net funds required to finance additions to foreign exchange reserves.

TABLE 1
NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

	1972-73			1973-74		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Social security accounts.....	(1)4,393	(2)6,012	-1,619	6,076	6,627	-551
Other annuity, insurance and pension accounts.....	1,255	375	880	1,721	425	1,296
Loans and investments—						
In crown corporations.....	507	1,306	-799	603	1,678	-1,075
Other domestic.....	652	1,142	-490	1,009	1,534	-525
External.....	37	251	-214	37	308	-271
Foreign exchange reserves.....	2,784	2,857	-73	3,902	3,695	207
Other accounts—						
Provincial tax collection agreements account.....	2,459	2,451	8	2,752	2,796	-44
All others.....	4,163	3,725	438	5,682	5,365	317
	16,250	18,119	-1,869	21,782	22,428	-646

(1) Excludes \$1,291 million in 1972-73 and \$244 million in 1973-74 in advances to the Unemployment Insurance Account.

(2) Includes \$978 million in 1972-73 and \$1,107 million in 1973-74 in purchases of bonds by the Canada Pension Plan.

Social Security Accounts

The three social security accounts included under this heading are those of Old Age Security, the Canada Pension Plan and Unemployment Insurance. Their receipts, payments, disposals of surplus receipts and financing of any excess of payments are shown in Table 2.

The total receipts of these social security schemes increased by 38 per cent from \$4,393 million in 1972-73 to \$6,076 million in 1973-74. In the same period, their payments rose by 10 per cent from \$6,012 million to \$6,627 million. As a result, their combined deficit of receipts fell from \$1,619 million in 1972-73 to a combined deficit of \$551 million in 1973-74.

Of these three accounts, the Canada Pension Plan had a net amount available for investment. Its available funds of \$1,141 million were used to acquire \$1,099 million of provincial bonds, \$8 million of bonds of the Government of Canada and to increase its deposit with the Receiver General by \$34 million. The Unemployment Insurance Account had an

excess of \$38 million of disbursements over receipts. The receipts in the account include advances of \$244 million from the government. The Old Age Security Fund had an excess of \$303 million of payments over receipts which reduced its deposits with the Receiver General.

The Old Age Security Fund

The Old Age Security Act governs the payments of old age pensions to all persons who meet the statutory residence requirements for the receipt of such pensions. This Act established the Old Age Security Fund which receives certain tax revenues and from which old age pensions and the guaranteed income supplement are paid.

Prior to January 1, 1972 the Old Age Security Fund was financed by special taxes which at that time were a 4 per cent tax on individual incomes (subject to a maximum of \$240 per taxpayer), a 3 per cent tax on corporate incomes and a 3 per cent sales tax.

TABLE 2

TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

	1972-73				1973-74			
	Old Age Security Fund	Canada Pension Plan	Unemploy- ment Insurance Account	Total	Old Age Security Fund	Canada Pension Plan	Unemploy- ment Insurance Account	Total
RECEIPTS—								
Taxes—								
Personal Income Tax.....	1,190.0			1,190.0	1,300.0			1,300.0
Corporation Income Tax.....	266.0			266.0	299.0			299.0
Sales Tax.....	763.0			763.0	897.5			897.5
Credit from appropriations.....					235.0			235.0
Contributions—								
Government.....							856.1	856.1
Employee and employer.....		897.4	763.7	1,661.1	1,019.4	1,042.8		2,062.2
Investment Income.....		345.4		345.4	424.0			424.0
Advance from government.....			1,291.3	1,291.3			244.4	244.4
Other Receipts.....		0.6	167.1	167.7		1.2		1.2
Total.....	2,219.0	1,243.4	2,222.1	5,684.5	2,731.5	1,444.6	2,143.3	6,319.4
PAYMENTS—								
Pensions.....	1,786.4	206.3		1,992.7	2,274.4	279.2		2,553.6
Guaranteed Income Supplement.....	737.9			737.9	760.1			760.1
Benefits.....			2,151.0	2,151.0			2,013.7	2,013.7
Outstanding warrants as at March 31, 1973.....								
Expenses.....		22.6	130.4	153.0		24.5	167.7	192.2
Total.....	2,524.3	228.9	2,281.4	5,034.6	3,034.5	303.7	2,181.4	5,519.6
Surplus of receipts or payments (—).....	—305.3	1,014.5	—59.3	649.9	—303.0	1,140.9	—38.1	799.8
DISPOSAL OF AVAILABLE FUNDS—								
Purchases or sales (—) of—								
Provincial bonds.....		971.2		971.2		1,099.5		1,099.5
Government of Canada bonds.....		7.1		7.1		7.9		7.9
Deposits with Receiver General.....	—305.3	36.2	—59.3	—328.4	—303.0	33.5	—38.1	—307.6
Increase or decrease (—) in account.....	—305.3	1,014.5	—59.3	649.9	—303.0	1,140.9	—38.1	799.8
Less—								
Investment in or sales by (—) Unemployment Insurance Fund of Government of Canada bonds.....								
Increase or decrease (—) in liabilities of Canada.....	—305.3	1,014.5	—59.3	649.9	—303.0	1,140.9	—38.1	799.8
Add—Balance at beginning of year.....	641.1	4,778.5	37.0	5,456.6	335.8	5,793.0	—22.3	6,106.5
Balance at close of year.....	335.8	5,793.0	—22.3	6,106.5	32.8	6,933.9	—60.4	6,906.3

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed. In 1973-74, the combined yield of these taxes rose by 22 per cent to \$2,697 million compared with an increase of 5 per cent in 1972-73.

Pension rates have also been increased by amendments to the Act over the years to the point where they were \$100 per month commencing April 1, 1973 and, as a result of a subsequent amendment, are subject to quarterly adjustments in accordance with changes in the Consumer Price Index commencing October 1, 1973. The monthly amount of the basic pension in March 1974 was \$108.14.

The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40% of the basic pension depending upon the level of a pensioner's income in the preceding year. Subsequent amendments have led to the situation where, when the Old Age Security benefit became \$100 per month, the supplement for a single pensioner was \$70.14 subject to quarterly escalation in line with changes in the Consumer Price Index (\$62.30 each for married pensioners). The maximum supplement in March 1974 rose to \$75.85 (\$67.37 each for married pensioners).

During 1973-74, pension payments of \$3,035 million exceeded receipts of \$2,732 million resulting in a balance of \$33 million at March 31, 1974. Receipts consisted of \$898 million from sales tax, \$1,300 million from the tax on personal

incomes, \$299 million from the tax on corporation income, and a budgetary transfer of \$235 million to cover the deficit created during the year due to quarterly escalation. In 1972-73, payments of \$2,524 million exceeded receipts of \$2,219 million by \$305 million.

The provincial distribution of old age pension including guaranteed income supplement payments in 1972-73 and 1973-74 is shown in Table 3.

TABLE 3

(in millions of dollars)

OLD AGE SECURITY PAYMENTS ⁽¹⁾	Fiscal year ended March 31		Increase or decrease (—)
	1973	1974	
Newfoundland.....	54.5	64.2	9.7
Prince Edward Island.....	19.7	23.1	3.4
Nova Scotia.....	110.7	131.5	20.8
New Brunswick.....	84.0	99.6	15.6
Quebec.....	628.0	756.0	128.0
Ontario.....	881.4	1,064.0	182.6
Manitoba.....	141.3	168.2	26.9
Saskatchewan.....	138.9	164.2	25.3
Alberta.....	173.8	209.1	35.3
British Columbia.....	289.7	351.9	62.2
Northwest Territories.....	1.5	1.8	0.3
Yukon Territory.....	0.8	0.9	0.1
	2,524.3	3,034.5	510.2

⁽¹⁾ Includes \$760 million in 1973-74 and \$738 million in 1972-73 for guaranteed income supplement.

Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed on May 5, 1965. The Plan is financed by contributions of 1.8 per cent of income on earnings of employees, with matching contributions by their employers, and by contributions of 3.6 per cent of the income of self-employed persons, (subject to a maximum payment of \$90.00); it also receives investment income. Contributions are payable by an employee who earns over \$600 per year and by self-employed persons earning over \$800 per year.

Contributions to the Plan rose by 14 per cent to \$1,019 million in 1973-74, as compared with 897 million in 1972-73. The investment income of the Plan rose, however, by 30 per cent from 345 million in 1972-73 to \$424 million in 1973-74. This very large proportionate rise in investment income was mainly a result of the increase in investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers, orphans or as a lump sum death benefit, and disability pensions. Retirement pensions will not be payable at their full rate until January 1, 1976, i.e., ten years after the Plan first received contributions, so that those now receiving retirement pensions receive reduced amounts. However, those who became eligible in 1973-74 could receive a higher proportion of the full retirement pensions because they had contributed for a greater part of the initial 10 year period than others who received retirement pensions in earlier years. Partly because of these changes and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan increased from \$206 million in 1972-73 to \$279 million in 1973-74.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to its receipts. As a result, the Plan had \$1,015 million in 1972-73 and \$1,141 million in 1973-74 available for investment. The greater part of these sums was invested in bonds issued by the provincial governments to the Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums available to but not borrowed by the provinces are invested in bonds of Canada. The effects of these legal requirements were that \$1,099 million of provincial bonds and \$8 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1973-74 as compared with \$971 million and \$7 million respectively in 1972-73. The remaining balances of \$36 million in 1972-73 and \$34 million in 1973-74 were placed on deposit with the Receiver General.

Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services and persons earning over \$7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented to June 23, 1971, replaced the former Act. Under

the new Act, those main exceptions noted above have been removed and all employment in Canada (with minor exceptions) is insurable effective from January 2, 1972.

The new Act also authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Receipts in 1973-74 with comparable amounts for 1972-73 shown in brackets totalled \$2,143 million (\$2,222 million) and included contributions of \$1,899 million (\$764 million) and temporary advances by the government of \$244 million (\$1,291 million).

Disbursements in 1973-74 totalled \$2,181 million of which \$168 million were administrative costs. In 1972-73 disbursements were \$2,281 million and administrative costs were \$130 million.

Contributions in 1973-74 varied from .25 cents to \$2.38 per week depending upon the contributor's income and benefits were at a maximum of \$113.00 per week depending upon the level of average weekly contributions and the circumstances of the recipient. Comparable amounts in 1972-73 were contributions of .90 cents to \$2.81 and benefit payments were at a maximum of \$100.00 per week.

Contributions rose considerably in 1973-74. The increase of \$1,135 million was due mainly to the Government's contribution of \$856 million to the account in respect of the Government's share of benefit payments for the calendar year 1972.

To finance the 1973-74 operations in the account, temporary advances of \$244 million were made by the government.

Other Annuity, Insurance and Pension Accounts

Table 4 summarizes the transactions of the superannuation accounts for the public service, Canadian forces and the Royal Canadian Mounted Police, the government annuities account and a number of smaller insurance and pensions accounts. This table shows that the transactions of the three

major superannuation accounts were the greater part of all transactions in this group. The receipts of all annuity, insurance and pension accounts rose by \$466 million in 1973-74

to \$1,721 million while their payments rose by \$50 million to \$425 million. As a result, their net receipts rose by 47 per cent from \$880 million in 1972-73 to \$1,296 million in 1973-74.

TABLE 4

(in millions of dollars)

TRANSACTIONS OF OTHER ANNUITY, INSURANCE AND PENSION ACCOUNTS	1972-73			1973-74		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Superannuation accounts—						
Public Service.....	594.3	137.1	457.2	645.1	163.3	481.8
Canadian Forces.....	499.6	120.4	379.2	901.9	135.9	766.0
Royal Canadian Mounted Police.....	47.7	2.3	45.4	49.7	3.1	46.6
	1,141.6	259.8	881.8	1,596.7	302.3	1,294.4
Government annuities.....	59.5	72.6	-13.1	55.8	74.5	-18.7
Other.....	54.2	43.0	11.2	68.0	48.0	20.0
	1,255.3	375.4	879.9	1,720.5	424.8	1,295.7

Public Service Superannuation Account

The balance of \$5,428 million in this account is \$482 million higher than at March 31, 1973. Receipts of \$645 million include employees contributions of \$141 million, the government's contribution of \$116 million, interest of \$203 million, an actuarial liability adjustment of \$171 million and contributions of \$9 million by crown corporations. Contributions by the government and crown corporations are equal to the estimated current and prior service payments by individuals in 1972-73.

TABLE 5

(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1970	1971	1972	1973	1974
RECEIPTS—					
Contributions—					
Employees—					
Government.....	84.9	88.0	103.8	115.1	130.6
Crown corporations..	5.3	7.4	7.9	10.3	10.0
Government.....	73.5	85.6	88.8	104.5	115.7
Crown corporations....	5.3	6.6	7.1	8.5	9.5
Interest.....	131.0	147.7	163.7	184.2	202.9
Actuarial liability.....	215.1	161.8	244.2	160.5	170.7
Other.....	1.8	1.1	1.7	11.2	5.7
	516.9	498.2	617.2	594.3	645.1
DISBURSEMENTS—					
Annuities.....	-83.3	-95.0	-106.2	-121.6	-139.4
Withdrawals of contributions.....	-10.5	-11.4	-10.4	-12.2	-16.7
Other.....	-2.1	-1.3	-2.0	-3.3	-7.2
	-95.9	-107.7	-118.6	-137.1	-163.3
Excess of receipts over disbursements.....	421.0	390.5	498.6	457.2	481.8
Balance in fund brought forward.....	3,178.4	3,599.4	3,989.9	4,488.5	4,945.7
Balance at credit of fund.....	3,599.4	3,989.9	4,488.5	4,945.7	5,427.5

Canadian Forces Superannuation Account

The balance of \$5,105 million reflects an increase of \$766 million during the fiscal year.

Receipts of \$902 million include \$49 million in contributions by personnel, \$87 million in contributions by the government, \$190 million in interest and \$576 million to provide additional liabilities arising from salary increases of \$183 million and \$393 million to cover the deficit revealed by the quinquennial valuation made as at December 31, 1970. Government contributions are made at the rate of 1½ times the current and prior service contributions by personnel.

TABLE 6

(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1970	1971	1972	1973	1974
RECEIPTS—					
Contributions—					
Personnel.....	38.7	39.2	41.5	44.0	48.7
Government.....	65.6	70.4	73.8	79.0	87.1
Interest.....	124.4	135.6	147.5	163.0	189.9
Actuarial liability.....	129.0	107.5	228.9	213.5	576.1
Other.....	0.1	0.1	(1)	0.1	0.1
	357.8	352.8	491.7	499.6	901.9
DISBURSEMENTS—					
Pensions and retiring allowances.....	-67.4	-81.3	-97.3	-114.6	-129.5
Cash termination allowances and return of contributions.....	-7.5	-7.2	-4.7	-5.3	-6.0
Other.....	-0.1	-0.1	-0.2	-0.5	-0.4
	-75.0	-88.6	-102.2	-120.4	-135.9
Excess of receipts over disbursements.....	282.8	264.2	389.5	379.2	766.0
Balance in fund brought forward.....	3,023.6	3,306.4	3,570.6	3,960.1	4,339.3
Balance at credit of fund.....	3,306.4	3,570.6	3,960.1	4,339.3	5,105.3

(1) Less than \$50,000.

Disbursements of \$136 million include \$130 million in pensions and retiring allowances and \$6 million in cash termination allowances and return of contributions.

In 1972-73 receipts were \$500 million and disbursements were \$120 million.

Royal Canadian Mounted Police Superannuation Account

The balance of \$316 million in this account is \$47 million higher than the balance at March 31, 1973.

Receipts of \$50 million during the year include contributions of \$9 million by personnel, the government's contribution of \$15 million, an actuarial liability adjustment of \$14 million arising from salary increases, and interest of \$12 million.

Disbursements of \$3 million consist mainly of annuities and allowances.

In 1972-73 receipts were \$48 million and disbursements were \$2 million.

TABLE 7

(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1970	1971	1972	1973	1974
RECEIPTS—					
Contributions—					
Personnel.....	4.2	5.2	6.3	7.5	8.6
Government.....	7.4	9.1	11.1	13.2	15.1
Interest.....	5.5	6.9	8.3	9.5	11.6
Actuarial liability.....	19.2	14.2		17.5	14.4
	36.3	35.4	25.7	47.7	49.7
DISBURSEMENTS—					
Annuities and allowances.....	—1.0	—1.2	—1.5	—1.9	—2.4
Cash termination allow- ances and return of contributions.....	—0.3	—0.3	—0.3	—0.4	—0.6
Other.....					—0.1
	—1.3	—1.5	—1.8	—2.3	—3.1
Excess of receipts over dis- bursements.....	35.0	33.9	23.9	45.4	46.6
Balance in fund brought for- ward.....	130.9	165.9	199.8	223.7	269.1
Balance at credit of fund.....	165.9	199.8	223.7	269.1	315.7

Government Annuities Account

Receipts of interest and premiums by the government annuities account were \$50 million and \$6 million respectively in 1973-74 as compared with corresponding figures of \$50 million and \$10 million in 1972-73. Its disbursements in 1972-73 of \$73 million and in 1973-74 of \$75 million were almost entirely matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

Other Insurance and Pension Accounts

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were \$54 million in 1972-73 and \$68 million in 1973-74 while their payments increased from \$43 million to \$48 million in the same period.

Loans to and investments in Crown Corporations

In 1973-74, the total of loans and investments to crown corporations increased by \$1,075 million, or 34 per cent, over the previous year. Advances rose from \$1,307 million in 1972-73 to \$1,678 million in 1973-74. The principal borrower continued to be Central Mortgage and Housing Corporation which received \$684 million, or 41 per cent of the total. Six other crown corporations—Air Canada, Atomic Energy of Canada Limited, Canadian National Railways, Export Development Corporation, Farm Credit Corporation and the St. Lawrence Seaway Authority together received \$768 million, or 46 per cent of the total. Loans to and investments in all other crown corporations were only \$226 million or 13 per cent of all such loans and investments. This pattern of lending and investment in 1973-74 was very similar to that in 1972-73 when the same seven corporations received 89 per cent of all loans to and investments in crown corporations. The amounts lent to or invested in individual corporations are shown in Table 8.

Repayments of such loans and investments rose from \$507 million in 1972-73 to \$603 million in 1973-74.

Additional information on loans to and investments in the seven crown corporations which accounted for most of the borrowing by these bodies is given in Table 9.

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government of Canada and relends these sums to other borrowers engaged in a variety of housing activities.

The greater part of the corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects and loans for public housing projects. Its borrowing for the purposes is authorized by the National Housing Act, 1954, as amended. In 1973-74, the government lent the Corporation \$381 million for these purposes, a decrease of 37 per cent as compared with the corresponding figures of \$605 million in 1972-73. Since its repayments of such loans rose by 36 per cent to \$242 million from \$178 million in the same period, net borrowing by the Corporation to finance direct lending, limited dividend and public housing decreased by 67 per cent in 1973-74 to \$139 million.

The Corporation also borrowed in 1973-74 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. In 1973-74, its borrowing for these purposes was \$303 million as compared with \$106 million in 1972-73. After deducting repayments made by the Corporation, its net borrowing to finance such projects rose from \$48 million in 1972-73 to \$236 million in 1973-74.

TABLE 8

LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS

(in millions of dollars)

CORPORATION	1972-73			1973-74		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation.....	710.8	235.6	475.2	683.7	309.2	374.5
Atomic Energy of Canada Limited.....	81.7	4.6	77.1	81.4	19.8	61.6
Air Canada.....	0.2	14.4	-14.2			
Canadian National Railways.....	6.9	9.2	-2.3	205.3	0.2	205.1
Export Development Corporation.....	165.0	41.1	123.9	209.1	67.7	141.4
The St. Lawrence Seaway Authority.....	69.4	6.7	62.7	31.2		31.2
Farm Credit Corporation.....	114.7	71.5	43.2	241.7	71.3	170.4
	1,148.7	383.1	765.6	1,452.4	468.2	984.2
Canadian Arsenals Limited.....		0.5	-0.5			
Canadian Dairy Commission.....	73.1	55.4	17.7	80.0	95.9	-15.9
Canadian Film Development Corporation.....	1.2		1.2		0.7	-0.7
Canadian Overseas Telecommunication Corporation.....		2.4	-2.4	6.0	2.5	3.5
Cape Breton Development Corporation.....	13.0	7.0	6.0	7.0	21.0	-14.0
Eldorado Nuclear Limited.....	14.7	1.8	12.9	5.9		5.9
Freshwater Fish Marketing Corporation.....	6.9	7.3	-0.4			
National Capital Commission (excluding Greenbelt).....		0.6	-0.6	1.8		1.8
National Harbours Board.....		0.2	-0.2	2.0		2.0
Northern Canada Power Commission.....	6.3	1.4	4.9	17.9	0.9	17.0
Northern Transportation Company Limited.....	4.0	2.2	1.8	29.0	3.0	26.0
Polymer Corporation Limited.....		30.0	-30.0			
Royal Canadian Mint.....	2.9	1.0	1.9	4.2		4.2
Uranium Canada Limited.....	9.3	0.3	9.0	8.6		8.6
Recovery likely to require Parliamentary appropriations:						
Canadian Broadcasting Corporation.....	22.0	8.2	13.8	55.9	9.4	46.5
National Capital Commission—Greenbelt.....		0.9	-0.9	2.9		2.9
Other Corporations.....	4.4	5.0	-0.6	4.3	1.5	2.8
	1,306.5	507.3	799.2	1,677.9	603.1	1,074.8

The total of outstanding loans to and investments in crown corporations at March 31, 1973 and March 31, 1974 is discussed in the Section "Asset and Liability Accounts".

There was therefore some change in the pattern of the Corporation's borrowing in 1973-74. In that year its net borrowing for direct lending, limited dividend and public housing was 37 per cent of its total net borrowing as compared with 90 per cent in 1972-73.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited borrows to finance nuclear power stations and electricity transmission lines. In 1973-74, it borrowed \$55 million to finance the Glace Bay Heavy Water Plant rehabilitation, \$8 million for Heavy Water inventory and \$18 million to finance the Nelson River transmission line project. Its total borrowing of \$81 million in 1973-74 was one million less than its borrowing of \$82 million in 1972-73.

Air Canada

Air Canada receives loans under the Canadian National Railways Financing and Guarantee Acts to finance its capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings. In addition, Air Canada obtains interim financing to cover its seasonal and other deficits. Such interim financing is repaid from seasonal profits but, since such advances and repayments are related to a calendar year, they are not necessarily equal in any fiscal year.

Canadian National Railways

Under the Refunding Act, 1955 the Canadian National Railways may borrow from the government to finance its refunding of maturing debt; and under the Financing and Guarantee Acts it may borrow from the government to finance capital expenditures. In 1973-74 the company borrowed \$205 million under the Refunding Act compared with \$7 million in 1972-73.

Under the terms of Section 6 (1) of the CNR Capital Revision Act, 1952, as extended to the annual Financing and Guarantee Acts, the government may invest in the 4 per cent preferred stock of the company.

The CNR also obtains interim financing to cover its operating deficits.

Export Development Corporation

The Export Development Corporation borrows from the Minister of Finance in terms of the Export Development Act. In 1973-74 its gross borrowing of \$209 million was 27 per cent higher than its gross borrowing of \$165 million in 1972-73. After deducting repayments made by the Corporation, its net borrowing in 1973-74 was \$142 million, or 15 per cent greater than its net borrowing of \$124 million in 1972-73.

The St. Lawrence Seaway Authority

Net loans to the St. Lawrence Seaway Authority in 1973-74 decreased by 81 per cent to \$6 million from \$32 million

in 1972-73. Deferred interest, net of payments made by the Authority, fell from \$31 million in 1972-73 to \$25 million in 1973-74.

Farm Credit Corporation

The Farm Credit Corporation borrows in order to make loans to farmers and extend credit to farm machinery syndicates. In 1973-74 it borrowed \$242 million for these purposes an increase of \$127 million from its corresponding borrowings in 1972-73. Its repayments remained approximately the same as in 1972-73.

TABLE 9

LOANS TO AND INVESTMENTS IN CERTAIN CROWN CORPORATIONS (in millions of dollars)

	1972-73			1973-74		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation—						
Direct lending, limited dividend and public housing.....	605.0	177.7	427.3	381.0	241.8	139.2
Housing projects.....		2.3	-2.3		9.3	-9.3
Federal-provincial projects.....	29.5	6.3	23.2	48.5	5.7	42.8
Urban renewal.....	8.5	1.2	7.3	5.5	1.6	3.9
University housing projects.....	16.5	4.5	12.0	23.0	2.7	20.3
Sewage treatment projects.....	51.3	42.9	8.4	149.2	47.9	101.3
Loan and mortgage purchase fund.....		0.7	-0.7		0.2	-0.2
Assistance to individuals.....				76.5		76.5
Total.....	710.8	235.6	475.2	683.7	309.2	374.5
Atomic Energy of Canada Limited—						
Loans to Nuclear power stations—						
Pickering.....	14.0	3.9	10.1		6.9	-6.9
Loans for Nelson River transmission line.....	18.0		18.0	18.0		18.0
Bruce Heavy Water plant.....	20.0		20.0			
Glace Bay Heavy Water Plant.....	18.0		18.0	55.0		55.0
Other.....	11.7	0.7	11.0	8.4	12.9	-4.5
Total.....	81.7	4.6	77.1	81.4	19.8	61.6
Air Canada—						
Loans under Financing and Guarantee Acts.....	0.2		0.2			
Interim financing.....		14.4	-14.4			
Total.....	0.2	14.4	-14.2			
Canadian National Railways—						
Temporary loans.....	6.9		6.9	5.3		5.3
Refunding Act, 1955.....				200.0		200.0
Maintenance, repair and requisition of passenger equipment.....		0.2	-0.2		0.3	-0.3
Interim financing.....		9.0	-9.0			
Total.....	6.9	9.2	-2.3	205.3	0.3	205.0
Export Development Corporation—						
Capital stock.....	10.0		10.0			
Loans under Section 29 of the Export Development Act.....	155.0	41.1	113.9	209.1	67.6	141.5
Total.....	165.0	41.1	123.9	209.1	67.6	141.5
The St. Lawrence Seaway Authority—						
Loans.....	38.0	6.2	31.8	6.2		6.2
Deferred interest.....	31.4	0.5	30.9	25.0		25.0
Total.....	69.4	6.7	62.7	31.2		31.2
Farm Credit Corporation—						
Capital Stock.....	1.7		1.7	6.5		6.5
Loans.....	113.0	71.5	41.5	235.2	71.3	163.9
Total.....	114.7	71.5	43.2	241.7	71.3	170.4

Other Crown Corporations

Loans to and investments in other crown corporations were relatively small in 1973-74. Their total before repayment was \$226 million, of which the major items were \$80 million to the Canadian Dairy Commission, loans of \$18 million to the Northern Canada Power Commission, loans of \$29 million to the Northern Transportation Company Limited and \$56 million to the Canadian Broadcasting Corporation.

Repayments of loans by other crown corporations in 1973-74 were \$135 million. The largest repayments were \$96 million by the Canadian Dairy Commission and \$21 million by Cape Breton Development Corporation.

Other Domestic Loans and Investments

Sums advanced in the form of loans and investments to governments, individuals, businesses and other bodies in Canada are shown in Table 10. The total of such loans rose by 34 per cent from \$1,142 million in 1972-73 to \$1,534 million in 1973-74.

Loans to Provinces

Loans to provinces increased by \$32 million to \$233 million in 1973-74. The largest items were loans of \$64 million to Newfoundland pursuant to the Atlantic Power Development Act, and \$29 million to Quebec for loans for special areas assistance. Miscellaneous loans of \$121 million were made to finance winter capital projects. In 1972-73, such loans amounted to \$125 million. Repayments rose in 1973-74 to \$82 million.

Loans to Territories

Loans to the Northwest and Yukon Territories decreased from \$29 million in 1972-73 to \$25 million in 1973-74. These loans are used by the Territorial Governments to finance capital expenditures and provide mortgage loans for housing.

Veterans Land Act Fund

The Veterans Land Act fund records advances made under the Veterans' Land Act, for the acquisition, by the Director,

of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing. During 1973-74 advances amounted to \$65 million and repayments were \$56 million, resulting in a balance of \$512 million at March 31, 1974. In 1972-73 comparable amounts were advances of \$50 million and repayments of \$48 million bringing the balance to \$505 million at March 31, 1973.

Partly offsetting these advances is the reserve for conditional benefits under the Act which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$4 million was charged to the reserve account and additional reserves of \$5 million were credited thereto, resulting in a balance of \$31 million in the reserve account at March 31, 1974. During 1972-73 charges were \$4 million and credits were \$4 million resulting in a balance of \$30 million at March 31, 1973.

TABLE 10

OTHER DOMESTIC LOANS AND INVESTMENTS

(in millions of dollars)

OTHER DOMESTIC LOANS AND INVESTMENTS	1972-73			1973-74		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to Provinces—						
Alberta.....		0.5	-0.5	1.4	0.5	0.9
British Columbia.....		1.0	-1.0		1.0	-1.0
Manitoba.....	0.6	1.0	-0.4	1.0	0.8	0.2
New Brunswick.....	11.6	0.9	10.7	9.6	0.9	8.7
Newfoundland.....	14.3	4.2	10.1	63.7	52.4	11.3
Nova Scotia.....	17.3	1.3	16.0	5.0	3.3	1.7
Prince Edward Island.....	3.7		3.7	1.9		1.9
Quebec.....	29.1	12.0	17.1	29.4	8.1	21.3
Ontario.....						
Saskatchewan.....	0.2	2.6	-2.4	0.3	1.3	-1.0
Miscellaneous—Finance.....	124.6	0.1	124.5	121.1	13.5	107.6
	201.4	23.6	177.8	233.4	81.8	151.6
Loans to Territories—						
Northwest Territories.....	21.9	2.2	19.7	19.2	3.1	16.1
Yukon Territory.....	7.5	1.5	6.0	5.8	2.0	3.8
	29.4	3.7	25.7	25.0	5.1	19.9
Veterans Land Act Fund.....	50.4	47.6	2.8	64.4	56.3	8.1
Less: Reserve for conditional benefits.....	4.2	4.6	-0.4	3.6	4.5	-0.9
	54.6	52.2	2.4	68.0	60.8	7.2
Municipal Development and Loan Board Advances.....		9.5	-9.5		9.8	-9.8
Departmental Working Capital Advances—						
Airport capital loans.....	55.6		55.6	164.7	16.2	148.5
Other.....	534.4	515.5	18.9	869.7	778.4	91.3
	590.0	515.5	74.5	1,034.4	794.6	239.8
Miscellaneous—						
City of Montreal—notes re Expo.....		2.4	-2.4		2.4	-2.4
Hydro—Quebec Research Institute.....	2.5		2.5	1.6		1.6
Investment in shares of Panarctic Oils Limited.....	6.0		6.0	11.2		11.2
Loans to manufacturers of automotive products in Canada.....	10.2	5.8	4.4	1.2	5.3	-4.1
Crown Assets Disposal Corporation.....	17.7	20.4	-2.7	13.3	16.3	-3.0
Canada Development Corporation.....	162.0		162.0	75.0		75.0
Other.....	67.8	18.9	48.9	71.4	33.3	38.1
	266.2	47.5	218.7	173.7	57.3	116.4
	1,141.6	652.0	489.6	1,534.5	1,009.4	525.1

Other domestic loans and investments outstanding at March 31, 1973 and March 31, 1974 are discussed in the section "Asset and Liability Accounts".

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital work programs. These advances are now being repaid. Repayments in 1973-74 were \$10 million.

Departmental Working Capital Advances

In 1973-74 total advances were \$1,034 million and total repayments were \$795 million.

The largest items were loans of \$165 million to finance the construction of international airports to serve Montreal and Toronto, \$209 million for the Airports Revolving Fund, \$144 million advanced to the Agricultural Commodities Stabilization Board, \$110 million advances to provide for the new olympic coins, and \$104 million in advances to the Supply Revolving Fund.

Repayment of such loans amounted to \$513 million.

Miscellaneous Loans and Investments

Other loans and investments during the year included \$75 million to Canada Development Corporation and \$13 million to Crown Assets Disposal Corporation.

External Loans and Investments

External loans and investments consist of loans to national governments, subscriptions to the capital of international organizations (other than subscriptions treated as part of the foreign exchange reserves of Canada) and loans and advances to international bodies. In 1973-74 the total of such loans and investments was \$308 million as compared with \$251 million in 1972-73.

The greater part of all sums advanced abroad consists of special loan assistance to developing countries. In 1973-74, such loan assistance amounted to \$183 million, an increase of \$39 million over the 1972-73 total of \$144 million. In 1973-74 India received \$57 million. In 1972-73 India received \$61 million of the total.

Subscriptions to the capital of the International Development Association were \$54 million in 1972-73 and \$61 million in 1973-74. Other sums lent to or invested in international organizations fell by \$10 million to \$21 million in 1973-74.

The remaining transactions with governments abroad were repayments of \$22 million by the United Kingdom in terms of the United Kingdom Financial Agreement Act and of \$15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

TABLE 11

EXTERNAL LOANS AND INVESTMENTS (in millions of dollars)

	1972-73			1973-74		
	Advances	Repayments	Net	Advances	Repayments	Net
LOANS TO NATIONAL GOVERNMENTS						
Loans to United Kingdom—						
The United Kingdom Financial Agreement Act.....		21.3	-21.3		21.7	-21.7
Loans under the Export Credits Insurance Act, Part II—						
Belgium.....		2.3	-2.3		2.3	-2.3
France.....		8.4	-8.4		8.4	-8.4
Netherlands.....		4.6	-4.6		4.6	-4.6
Special loan assistance—developing countries.....	143.9	0.4	143.5	183.2		183.2
—international development associations.....	21.8		21.8	43.6		43.6
Miscellaneous.....		0.1	-0.1		0.1	0.1
	165.7	37.1	128.6	226.9	37.0	189.9
Subscription to capital of international organizations—						
International Development Association.....	53.9		53.9	61.2		61.2
Other.....	31.4		31.4	20.5		20.5
	85.3		85.3	81.7		81.7
Working capital advances and loans to international organizations.....		0.2	-0.2		0.2	-0.2
	251.0	37.3	213.7	308.6	37.2	271.4

External loans and investments outstanding at March 31, 1973 and March 31, 1974 are discussed in the section "Asset and Liability Accounts."

Foreign Exchange Reserve Transactions

Foreign exchange reserve transactions, shown in Table 12, consist of advances to the Exchange Fund to enable it to acquire gold or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (S.D.R.s) and the issue and redemption of non-interest-bearing notes. All these transactions are undertaken in order either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Receiver General's deposits in foreign currency are included in

Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involve conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.⁽¹⁾

In 1973-74, advances to the Exchange Fund were \$3,543 million, repayments were \$3,718 million, leaving a net decrease in advances of \$175 million during the year. These advances

⁽¹⁾ The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

TABLE 12

FOREIGN EXCHANGE RESERVE TRANSACTIONS

(in millions of dollars)

FOREIGN EXCHANGE RESERVE TRANSACTIONS	1972-73			1973-74		
	Advances	Receipts and Repayments	Net Advances	Advances	Receipts and Repayments	Net Advances
Exchange Fund Account—						
Advances.....	2,757	2,632	125	3,543	3,718	-175
International Monetary Fund—						
Subscriptions to capital.....						
Revaluation of capital subscriptions.....	51		51	105		105
Non-interest-bearing notes.....	49	152	-103	42	179	-137
	100	152	-52	147	179	-32
	2,857	2,784	73	3,690	3,897	-207

The balances outstanding in the accounts shown in this table at March 31, 1973 and March 31, 1974 are discussed in the section "Asset and Liability Accounts".

would have been greater but for the decision to allow the Canadian dollar to float in the foreign exchange markets which was announced on May 31, 1970. The effect of this decision was that foreign exchange no longer had to be purchased by the Exchange Fund in order to maintain the official parity rate of the Canadian dollar.

Transactions with the International Monetary Fund included a revaluation adjustment of \$105 million to the Fund due to a depreciation of the Canadian dollar; capital subscriptions are set in S.D.R. units of account so that, when the Canadian dollar is depreciated, additional Canadian dollars must be supplied to the Fund and when the Canadian dollar is appreciated the converse applies. Transactions in non-interest-bearing notes resulted in a net increase of \$137 million. These transactions were due mainly to other countries' dealings in Canadian dollars with the Fund.

There was no allocation of Special Drawing Rights by the International Monetary Fund to Canada during the fiscal year leaving the recorded value of SDR's in the government's books at \$370 million at March 31, 1974. These SDRs were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1973-74. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to decrease advances of the Government of Canada by \$207 million in 1973-74 as compared with a net increase of \$73 million in 1972-73.

Other Non-Budgetary Transactions

The major accounts in which other non-budgetary transactions are recorded are those for provincial tax collection agreements, outstanding cheques, accounts payable, interest accrued, interest due and outstanding, and deferred charges on superannuation accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During the fiscal year 1973-74, the Government of Canada collected \$2,752 million of provincial income taxes on behalf of provincial governments of which \$2,374 million were personal income tax and \$378 million were corporation income tax. In the same period, payments to the provinces of \$2,796 million were \$44 million more than receipts. These receipts and payments were substantially higher than in 1972-73 when \$2,459 million of income taxes were collected on behalf of provincial governments and \$2,091 million were paid to them.

Outstanding cheques are cheques issued on or before March 31 of each fiscal year and still outstanding at that date. Transactions in 1973-74, resulted in an increase of \$531 million bringing the balance outstanding at the end of the year to \$1,282 million.

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous fiscal year ended on March 31. In April 1974 these amounted to \$1,178 million compared with \$746 million in April 1973.

Interest accrued but not paid at March 31, 1974 amounted to \$592 million, a net increase of \$8 million over the balance at March 31, 1973. Interest due and outstanding was \$1,129 million at March 31, 1974, a net increase of \$287 million.

Actuarial deficiencies in the superannuation accounts revealed by quinquennial valuations and the cost of benefits as a result of salary increases are set up as deferred charges and amortized to budgetary expenditure over a period of five years. In 1973-74, a total of \$761 million was added to deferred charges and \$454 million was amortized to budgetary expenditure.

The remaining non-budgetary transactions include those recorded in account for matured debt, deposit and trust accounts, deferred credit accounts, accounts for securities held in trust, deferred charge accounts not described above and certain other accounts. The receipts of and payments from these accounts were \$1,047 million and \$1,681 million respectively in 1973-74.

TABLE 13

OTHER NON-BUDGETARY TRANSACTIONS⁽¹⁾

(in millions of dollars)

OTHER NON-BUDGETARY TRANSACTIONS	1972-73			1973-74		
	Receipts	Payments	Net	Receipts	Payments	Net
Provincial tax collection agreements account.....	2,459	2,451	8	2,752	2,796	-44
Outstanding cheques.....	751	737	14	1,282	751	531
Accounts payable.....	746	650	96	1,178	746	432
Interest accrued.....	584	540	44	592	584	8
Interest due and outstanding.....	842	559	283	1,129	842	287
Deferred charges on superannuation accounts.....	361	392	-31	454	761	-307
All other.....	879	847	32	1,047	1,681	-634 ⁽²⁾
	6,622	6,176	446	8,434	8,161	273

⁽¹⁾ The balances outstanding at March 31, 1973 and March 31, 1974 in the accounts shown in the table are discussed in the section "Asset and Liability Accounts".⁽²⁾ Including Oil export tax liability account of \$67.5 million.

SECTION 6

1973-74 PUBLIC ACCOUNTS

Financing Operations of the Government, and the Public Debt

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FINANCING OPERATIONS OF THE GOVERNMENT

In 1973-74, the Government of Canada issued \$18,124 million of new bonds and treasury bills and retired \$17,791 million of securities. In addition, it purchased a net amount of \$4 million of Canada savings bonds for the employees purchase plan. These operations provided a net amount of \$129 million to finance the other operations of the government and to increase its cash balances, as compared with a net amount of \$1,787 million in 1972-73.

As is shown in Table 1, there were net sales of \$93 million in marketable bonds, \$615 million in treasury bills, and \$8 million in other non-marketable bonds.

With respect to Canada savings bonds there were issues of \$1,141 million and retirements of \$1,724 million resulting in a decrease of \$583 million.

Marketable bonds

As is shown in Table 2, five times during the fiscal year the government issued bonds payable in Canadian dollars. On four of these occasions, the proceeds were used either in whole or in part to redeem maturing debt. There was also one exchange operation on July 1, 1973. The table also shows that there was a definite increase in interest rates on the new issues with the exception of the February 1, 1974 issues.

For bonds payable in currencies other than Canadian dollars, all operations during the fiscal year were retirements.

Treasury bills

As is shown in Table 3, total treasury bills issued during the fiscal year were \$14,775 million and total redemptions were \$14,160 million resulting in a net amount of \$615 million in new borrowing.

Three-month bills which are issued weekly had a net increase of \$190 million and six-month bills which are also issued weekly had a net increase of \$400 million. The weekly issue of three-month bills rose from \$220 million to \$225 million on January 4, to \$230 million on January 11. The weekly issue of six-month bills fell from \$45 million to \$40 million on May 25, rose to \$45 million on June 15, to \$50 million on June 29, to \$55 million on July 6, and to \$60 million on January 4.

Other bills, which are issued periodically, are usually for periods of one year or less. At March 31, 1973 there were three of these bills outstanding, a 364-day bill for \$125 million which was due on May 11, a 364-day bill for \$150 million which was due on November 23, and a 364-day bill for \$125 million which was due on February 8, 1974. These were redeemed by proceeds from new issues. During 1972-4 there were three new issues: a 364-day bill for \$125 million issued on May 11 and due on May 10, 1974, a 364-day bill for \$150 million issued on November 23 and due on November 22, 1974 and a 364-day bill for \$150 million issued on February 8, and due on February 7, 1975.

Interest rates on three-month bills rose from 4.48 on April 6, 1973 to 6.51 on March 29, 1974, on six-month bills from 4.81 on April 6, 1973, to 6.55 on March 29, 1974 and on other bills from 5.98 on May 11, 1973 to 6.14 on February 8, 1974.

TABLE 1
TRANSACTIONS IN BONDS AND TREASURY BILLS
(other than bonds redeemed by holders after maturity)
(in millions of dollars)

	1972-73			1973-74		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds—						
Payable in Canadian dollars.....	1,710.0	1,672.5	37.5	2,200.0	2,031.2	168.8
Payable in other currencies.....		1.7	-1.7		75.5	-75.5
	1,710.0	1,674.2	35.8	2,200.0	2,106.7	93.3
Treasury bills.....	13,125.0	12,665.0	460.0	14,775.0	14,160.0	615.0
Canada savings bonds.....	2,118.4	841.3	1,277.1	1,140.7	1,723.9	-583.2
Other non-marketable bonds.....	7.1		7.1	7.9		7.9
	16,960.5	15,180.5	1,780.0	18,123.6	17,990.6	133.0
Net sales or purchases (-) of own bonds by government.....			7.2			-4.1
Net sums raised by sales to the public.....			1,787.2			128.9

TABLE 2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1973-74
(in millions of dollars)

Date of Operation	New loans issued				Loans retired				Net issue or retirement (-)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—									
1973									
April 1.....	F14	5½	1967-75	225.0	F25	7	1968-73	475.0	
	F72	6½	1972-77	225.0					
				450.0				475.0	-25.0
July 1.....	F55	7½	1970-75	175.0	F54	6½	1970-73	150.0	
				175.0	F58	6½	1970-73	200.0	
								350.0	-175.0
October 1.....	F76	7½	1973-78	425.0	CT17	5	1965-73	275.0	
				425.0	F11	5	1967-73	200.0	
								475.0	-50.0
December 1.....	F77	7	1973-76	125.0	F22	6½	1967-73	224.9	
	F78	7½	1973-80	475.0	F69	5½	1971-73	300.0	
				600.0				524.9	75.1
1974									
February 1.....	F77	7	1973-76	225.0	AT14	5½	1962-80	3.1 ⁽¹⁾	
	F78	7½	1973-80	325.0	CT26	5½	1966-80	3.2 ⁽¹⁾	
				550.0	F73	5½	1972-74	200.0	
								206.3	343.7
				2,200.0				2,031.2	168.8
Payable in other currencies—									
1973									
April 15.....					U.S.	5		.8 ⁽²⁾	
July 10.....					D.M.	6½		73.8 ⁽³⁾	
October 15.....					U.S.	5		.9 ⁽²⁾	
								75.5	-75.5
				2,200.0				2,106.7	93.3

(1) Cancelled.

(2) Redeemed.

(3) Matured.

TABLE 3

TREASURY BILL ISSUES AND REDEMPTIONS, 1973-74
(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1973.....	880	180		1,060	860	160		1,020	40
May.....	880	175	125	1,180	860	155	125	1,140	40
June.....	1,100	220		1,320	1,075	195		1,270	50
July.....	880	220		1,100	880	180		1,060	40
August.....	1,100	275		1,375	1,100	225		1,325	50
September.....	880	220		1,100	880	180		1,060	40
October.....	880	220		1,100	880	180		1,060	40
November.....	1,100	275	150	1,525	1,100	215	150	1,465	60
December.....	880	220		1,100	880	180		1,060	40
January, 1974.....	915	240		1,155	880	220		1,100	55
February.....	920	240	150	1,310	880	220	125	1,225	85
March.....	1,150	300		1,450	1,100	275		1,375	75
	11,565	2,785	425	14,775	11,375	2,385	400	14,160	615

Non-marketable bonds

The issues in non-marketable bonds were \$1,141 million for Canada savings bonds, \$8 million for other non-marketable bonds and retirements of \$1,724 million for Canada savings bonds, resulting in an excess of retirements of \$575 million over issues.

Canada savings bonds which are non-callable but redeemable on demand at any time with accrued interest had a net decrease of \$583 million during the year bringing the balance

outstanding at March 31, 1974 to \$10,406 million. Gross sales of series 28 were \$1,087 million and additional sales of series 27 were \$54 million. Redemptions prior to maturity of series 13 to 28 totalled \$1724 million. In 1972-73 sales were \$2118 million and redemptions were \$841 million resulting in a net increase of \$1,277 million.

Canada pension plan bonds purchased by the federal government during the year were \$8 million. There were no redemptions.

TABLE 4**ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS**

(in millions of dollars)

	1972-73			1973-74		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Canada savings bonds—						
Series 13 to 26.....	3.1	729.4	-726.3		998.5	-998.5
Series 27.....	2,115.3	111.9	2,003.4	53.6	658.5	-604.9
Series 28.....				1,087.1	66.9	1,020.2
	2,118.4	841.3	1,277.1	1,140.7	1,723.9	-583.2
Canada Pension Plan bonds.....	7.1		7.1	7.9		7.9
	2,125.5	841.3	1,284.2	1,148.6	1,723.9	-575.3

THE PUBLIC DEBT

The public debt of Canada consists of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1974 the government's liabilities as recorded on the statement of assets and liabilities totalled \$55,557 million and net recorded assets totalled \$37,429 million resulting in a net debt of \$18,128 million.

The following table shows the gross public debt, the unmatured debt, net recorded assets and the net debt at March 31 for each of the fiscal years 1969-70 to 1973-74 inclusive:

TABLE 5**STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA**

(in millions of dollars)

AS AT MARCH 31	Gross public debt			Less net recorded assets	Net debt	Increase in net debt during fiscal year
	Unmatured debt	Other liabilities	Total			
1970.....	22,637.2	15,512.9	38,150.1	21,206.8	16,943.3	-392.6
1971.....	25,201.2	17,774.6	42,975.8	25,653.4	17,322.4	379.1
1972.....	27,258.5	20,428.2	47,686.7	29,750.0	17,936.7	614.3
1973.....	29,038.5	22,679.2	51,715.6	34,259.8	17,455.8	-480.9
1974.....	29,171.4	26,385.6	55,557.0	37,428.6	18,128.4	672.6

Chart 6-A

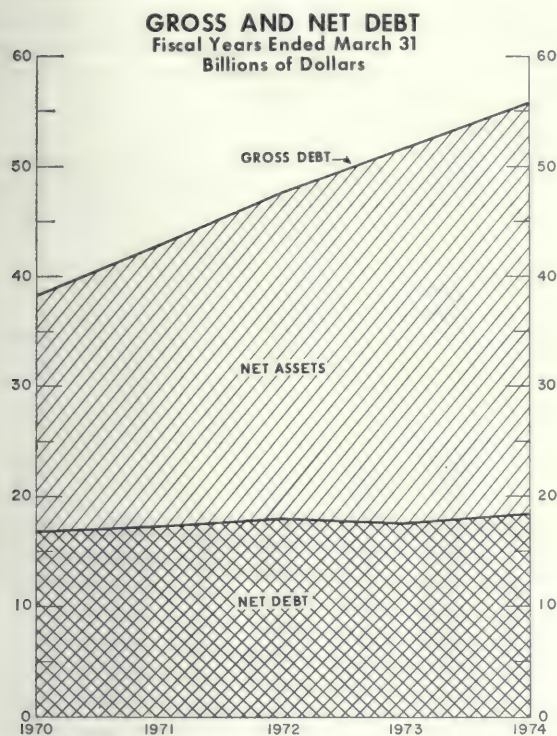
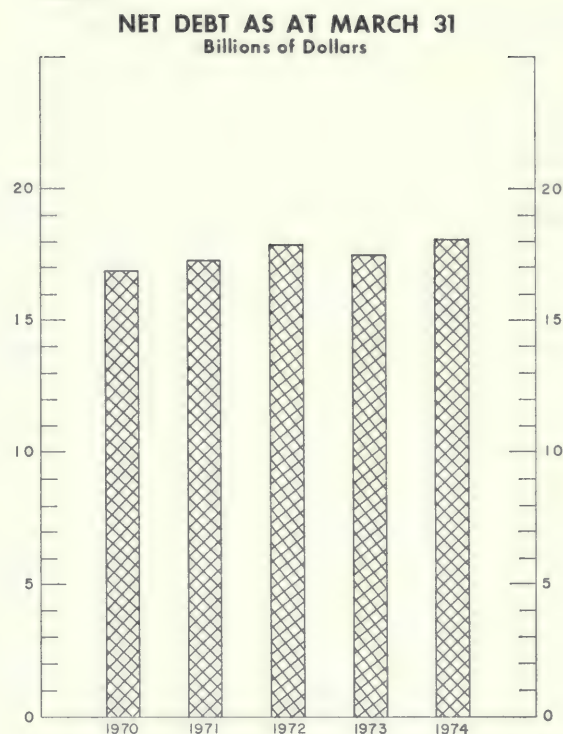


Chart 6-B



Gross debt

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was \$55,557 million at March 31, 1974 compared with \$51,716 million at March 31, 1973, \$3,841 million higher. There were net increases of \$133 million in unmatured debt, \$2,134 million in annuity, insurance and pension account balances and \$1,575 million in other liability accounts. Unmatured debt in the amount of \$29,171 million was 53 per cent and annuity insurance and pension accounts in the amount of \$19,262 million were 35 per cent of total liabilities. At March 31, 1973 unmatured debt was \$29,038 million or 56 per cent and annuity, insurance and pension accounts were \$17,128 million or 33 per cent of total liabilities.

Net recorded assets

At March 31, 1974 the government's net recorded assets totalled \$37,429 million, \$3,169 million higher than they were at March 31, 1973. The main changes were increases of \$1,074 million in loans to crown corporations, \$244 million in advances to the Unemployment Insurance account, \$1,107 million in the Canada Pension Plan investment fund, \$557 million in other loans and investments and a decrease of \$175 million in Exchange Fund account and \$331 million in current assets.

Loans to, and investments in, crown corporations totalled \$13,872 million or 25 per cent, advances to the Exchange Fund account were \$5,466 million or 10 per cent and the Canada Pension Plan investment fund was \$6,697 million or 12 per cent of the total. At March 31, 1973 loans to crown corporations at \$12,797 million were 37 per cent, advances to the Exchange Fund account at \$5,641 million were 16 per cent and the Canada Pension Plan investment fund at \$5,590 million was 16 per cent of the total.

Net debt

The net debt of Canada is represented by the excess of gross liabilities over net recorded assets and is the overall budgetary deficit since Confederation.

As gross liabilities increased by \$3,841 million during 1973-74 and net recorded assets increased by \$3,169 million, net debt increased by \$673 million. The net debt at March 31, 1974 was \$18,128 million compared with \$17,456 million at March 31, 1973. The increase was the result of the budgetary deficit of \$673 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$792.59 at March 31, 1970 compared with \$809.88 at March 31, 1974. Expressed as a percentage of gross national product, the net debt which was 21.6 per cent at March 31, 1970 was 15.2 per cent at March 31, 1974.

Chart 6-C

NET DEBT
Per Capita
As at March 31
Dollars

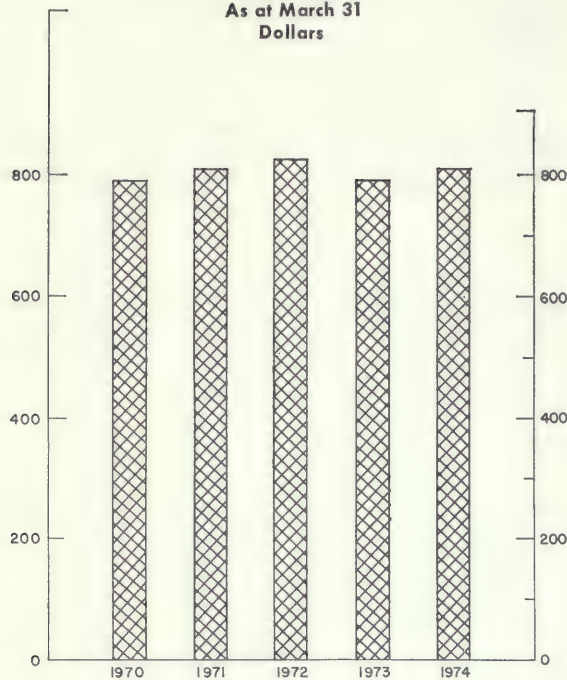


Chart 6-D

NET DEBT
As a Percentage of
Gross National Product
As at March 31
Per Cent

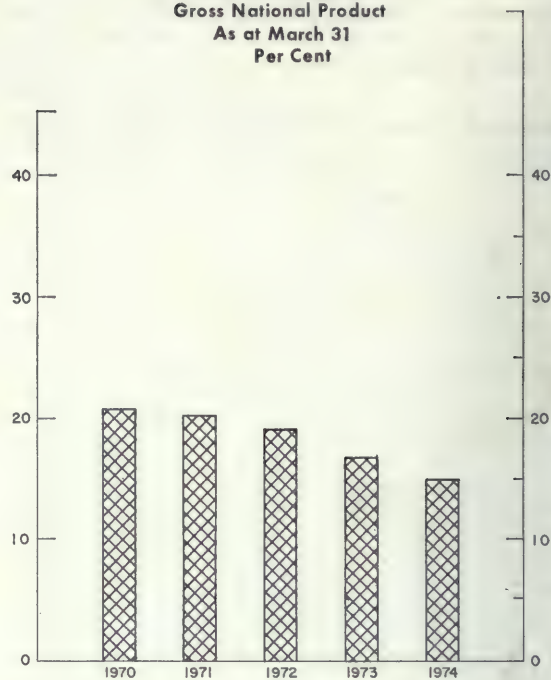
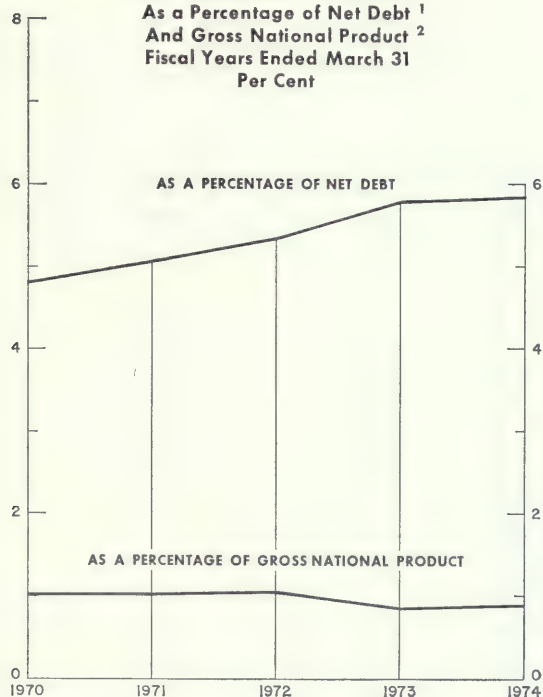


Chart 6-E

NET INTEREST CHARGES
As a Percentage of Net Debt ¹
And Gross National Product ²
Fiscal Years Ended March 31
Per Cent



1. At March 31.

2. For calendar year within fiscal year.

Chart 6-F

**AVERAGE INTEREST RATE
ON UNMATURED DEBT**
As at March 31
Per Cent

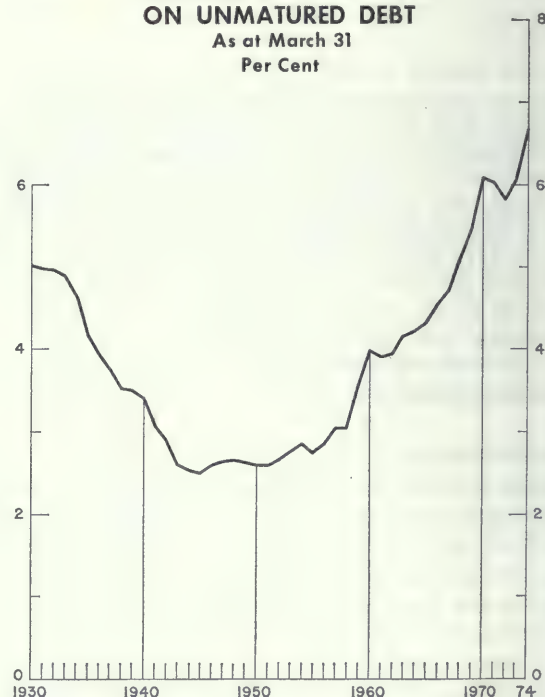


TABLE 6

NET DEBT PER CAPITA AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

AS AT MARCH 31	Net debt per capita	Net debt as a percentage of gross national product
	\$	%
1970.....	792.59	21.6
1971.....	810.40	20.5
1972.....	821.60	19.2
1973.....	790.03	16.8
1974.....	809.88	15.2

Interest rates

The average interest rate on the government's unmatured debt was 6.47 per cent at March 31, 1974. At March 31, 1973 it was 6.05 per cent.

The following table sets out the unmatured debt at March 31, for each of the fiscal years 1969-70 to 1973-74 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada savings bonds) and treasury bills.

The average rate on marketable bonds was 5.92 per cent at March 31, 1974 compared with 5.76 per cent at March 31, 1973 and for treasury bills it was 6.30 per cent compared with 4.07 per cent.

TABLE 7

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1970 TO 1974 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

	Non marketable bonds											
	Marketable bonds		Canada savings bonds		Unemployment Insurance Commission		Canada pension fund		Treasury bills		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent
1970.....	12,695.0	5.47	6,578.8	6.56	453.0	6.62	15.4	6.65	2,895.0	7.65	22,637.2	6.09
1971.....	13,325.7	5.68	7,804.6	7.34	315.0	6.98	20.8	6.94	3,735.0	4.44	25,201.1	6.03
1972.....	13,689.1	5.64	9,712.1	6.99			27.3	6.97	3,830.0	3.54	27,258.5	5.83
1973.....	13,724.8	5.76	10,989.2	7.17			34.5	7.05	4,290.0	4.07	29,038.5	6.05
1974.....	13,818.0	5.92	10,406.0	7.26			42.4	7.14	4,905.0	6.30	29,171.4	6.47

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

Interest rates on new issues of marketable bonds varied from a high of 7.75 per cent to a low of 5.50 per cent during the year.

The yield on three-month treasury bills at tender on March 30, 1974 was 6.51 per cent compared with 4.46 per cent on March 30, 1973. From a low of 4.48 per cent on April 6, 1973 it rose to a high of 6.53 per cent on November 12, 1973.

The yield on six-month bills at tender on March 30, 1974 was 6.55 per cent compared with 4.79 per cent on March 30, 1973. From a low of 4.81 per cent on April 6, 1973 it rose to a high of 6.97 per cent on September 21, 1973.

The yield on other treasury bills was 6.14 per cent on a 364-day bill on February 8, 1974 compared with 4.77 per cent on February 9, 1973. From a low of 5.98 per cent on a 364-day bill at tender on May 11, 1973, it rose to a high of 6.52 per cent on a 364-day bill at tender on November 23, 1973.

The following table shows the average high and low yields together with the average yield on the latest issues for the fiscal years 1969-70 to 1973-74 inclusive:

TABLE 8

TREASURY BILLS AVERAGE YIELDS AT TENDER

FISCAL YEAR ENDED MARCH 31	High	Low	Last issue
	per cent	per cent	per cent
Three-month bills—			
1970.....	7.83	6.54	7.00
1971.....	7.02	2.99	3.02
1972.....	4.06	2.96	3.57
1973.....	4.46	3.42	4.46
1974.....	6.53	4.48	6.51
Six-month bills—			
1970.....	7.93	6.74	6.76
1971.....	6.82	3.08	3.08
1972.....	4.27	3.13	3.86
1973.....	4.79	3.72	4.79
1974.....	6.97	4.81	6.55
Other bills—			
1970.....	8.01	7.46	8.01
1971.....	6.80	4.77	4.98
1972.....	4.39	3.60	4.39
1973.....	4.77	4.36	4.77
1974.....	6.52	5.98	6.14

Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, bank advances to the Canadian Wheat Board, advances under the Export Develop-

ment Act, loans made by chartered banks and credit unions under the Canada Student Loans Act and bank loans under the Farm Improvement Loans Act.

As the following table shows, these contingent liabilities increased by \$1,110 million during the year. Loans in respect of the National Housing Act, 1954 were \$11,089 million at December 31, 1973 compared with \$10,056 million at December 31, 1972 and bank loans to the Canadian Wheat Board were \$443 million at March 31, 1974 compared with \$436 million at March 31, 1973.

TABLE 9**SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES⁽⁴⁾**

(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (-)
	1973	1974	
Canadian National Railways securities guaranteed as to principal and interest.....	814.9	603.4	-211.5
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽¹⁾⁽²⁾	10,056.0	11,089.0	1,033.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extensions and improvements ⁽¹⁾	23.5	24.0	0.5
Liability for insurance and guarantees under the Export Development Act ⁽¹⁾	655.6	646.5	-9.1
Loans made by chartered banks under the Farm Improvement Loans Act.....	272.1	296.4	24.3
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽³⁾	398.0	612.3	214.3
Loans made by chartered banks to the Canadian Wheat Board ⁽¹⁾	436.4	443.4	7.0
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	1.0	9.0	8.0
Loans made by lenders under the Cape Breton Development Act.....	28.5	27.0	-1.5
Loans made by lenders under the General Adjustment Assistance Program.....	24.9	56.8	31.9
Loans made by chartered banks under the Small Business Loans Act.....	20.7	28.6	7.9
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	2.4	3.8	1.4
Licensing agreement provisions in the sale of aircraft to Venezuela.....		17.0	17.0
	12,734.0	13,857.2	1,123.2

⁽¹⁾ As at December 31, 1973.⁽²⁾ As reported by approved lenders as at December 31, 1973.⁽³⁾ Includes contingent liability in respect of alternative payments to non-participating province.⁽⁴⁾ For more information see Section 8 Table 18.

SECTION 7

**1973-74
PUBLIC ACCOUNTS**

The Cash Position

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THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayment by crown corporations and other government agencies and funds, national, provincial and municipal governments, international organizations and other borrowers.

On the liability side, they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

During 1973-74 total cash receipts arising from all government transactions totalled \$51,972 million and total cash disbursements were \$53,161 million, bringing the total balances in Receiver General bank accounts to \$810 million

at March 31, 1974. Of this balance \$801 million was on deposit in Canada and \$9 million in foreign countries.

Non-budgetary disbursements and charges (excluding unmatured debt transactions) totalled \$22,428 million in 1973-74 and included \$6,627 million for social security accounts, \$425 million for other annuity, insurance and pension accounts, \$3,695 million for foreign exchange reserves, \$3,520 million for loans and investments, \$2,796 million under provincial tax collection agreements and \$5,365 million for sundry other accounts.

Non-budgetary receipts and credits (excluding unmatured debt transactions) totalled \$21,782 million of which \$6,076 million was for social security accounts, \$1,721 million for other annuity, insurance and pension accounts, \$3,902 million for foreign exchange reserves, \$1,649 million for loans and investments, \$2,752 million for the provincial tax collection agreements account and \$5,682 million for sundry other accounts.

Details of these non-budgetary transactions are given in section 5 of this volume.

As is shown in Table 1, operations in unmatured debt furnished a net amount of \$129 million of which \$1,318 million was used for cash requirements. The remainder, \$1,189 million, decreased the government's available cash to \$810 million at March 31, 1974.

TABLE 1
CHANGE IN CASH POSITION
(in millions of dollars)

	1972-73 Receipts	Disbursements	Net	1973-74 Receipts	Disbursements	Net
Budgetary transactions.....	17,205 ⁽¹⁾	16,724 ⁽¹⁾	481	19,950	20,622	-672
Non-budgetary transactions.....	16,250	18,119	-1,869	21,782	22,428	-646
Total transactions.....	33,455	34,843	-1,388	41,732	43,050	-1,318
Deduct: non-cash transactions.....	4,316	4,316		7,884	7,884	
Cash transactions.....	29,139	30,527	-1,388	33,848	35,166	-1,318
Unmatured debt transactions—						
Marketable bonds.....	1,710	1,674	36	2,200	2,107	93
Canada savings bonds.....	2,118	841	1,277	1,141	1,724	-583
Treasury bills.....	13,125	12,665	460	14,775	14,160	615
Special issues.....	7		7	8		8
Securities investment account.....		8	-8		4	-4
Investments held for retirement of debt.....	15		15			
	16,975	15,188	1,787	18,124	17,995	129
Receiver General bank transactions.....	46,114	45,715	399	51,972	53,161	-1,189
Receiver General bank balances at April 1.....			1,600			1,999
Receiver General bank balances at March 31.....			1,999			810

⁽¹⁾ Amends reporting in the previous year's Public Accounts.

Table 2 shows the Government of Canada Canadian cash monthly balances for the latest five fiscal years and table 3 shows the foreign cash balances (converted to Canadian dollar value) for the same period.

During 1973-74 Canadian cash balances fell from a high of \$2,469 million at May 31, 1973 to a low of \$801 million at March 31, 1974.

Foreign balances rose to a high of \$18 million at April 30, 1973 then fell to \$8 million at February 28, 1974.

The implication of the level of government cash balances at any given time can be misinterpreted because of their wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are issued at the end of a month and are not redeemed until the

first few days of the following month whereas the largest percentage of receipts are not received until later, cash balances may drop in the early days of each month by as much as \$125 to \$300 million.

TABLE 2

GOVERNMENT OF CANADA
CANADIAN CASH BALANCES

AT END OF MONTH	Fiscal year ended March 31				
	1970	1971	1972	1973	1974
April 1973.....	713.0	527.0	1,217.0	1,477.5	2,116.2
May.....	804.1	540.0	1,476.3	1,288.5	2,469.4
June.....	879.8	311.8	1,373.2	857.9	2,252.2
July.....	874.4	345.9	1,378.7	1,075.6	2,186.0
August.....	841.9	433.8	1,242.5	816.8	2,079.8
September.....	636.4	296.0	1,021.0	626.2	1,851.7
October.....	479.0	262.3	927.8	628.2	1,696.3
November.....	1,537.0	1,345.5	2,825.8	2,251.4	1,969.2
December.....	1,377.0	1,446.6	2,286.5	2,403.5	2,364.5
January, 1974.....	1,440.7	1,629.9	2,506.0	2,625.1	1,982.5
February.....	1,366.7	1,723.3	2,279.4	2,463.6	1,604.9
March.....	820.1	1,255.8	1,582.4	1,983.5	801.2

TABLE 3

GOVERNMENT OF CANADA
FOREIGN CASH BALANCES
(converted to Canadian Dollar Value)

AT END OF MONTH	Fiscal year ended March 31				
	1970	1971	1972	1973	1974
April 1973.....	22.7	25.6	6.1	14.5	18.1
May.....	23.5	32.7	9.3	18.7	12.6
June.....	22.2	33.3	8.9	19.3	15.0
July.....	23.3	30.6	1.5	30.7	13.9
August.....	20.4	27.6	19.3	18.9	15.9
September.....	16.8	23.1	23.5	21.4	11.0
October.....	24.8	28.0	24.9	18.8	10.4
November.....	25.2	24.7	23.5	11.9	12.5
December.....	24.8	30.0	26.5	15.0	9.2
January, 1974.....	23.8	24.5	23.9	18.9	9.6
February.....	20.8	27.0	20.3	14.2	7.6
March.....	24.8	21.9	17.8	15.6	8.2

SECTION 8

**1973-74
PUBLIC ACCOUNTS**

Asset and Liability Accounts

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ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in section 10 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1974, the corresponding balance at March 31, 1973, and the increase or decrease during the fiscal year 1973-74. It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis. A description of the structure and more significant features of the statement of assets and liabilities is given in section 1 of this volume.

The structure of the Government's Balance Sheet

Under Section 52(2) of the Financial Administration Act, Revised Statutes, 1970, the Receiver General for Canada

- (a) shall cause accounts to be kept to show such of the assets and direct and contingent liabilities of Canada, and
- (b) shall establish such reserves with respect to the assets and liabilities as in the opinion of the Minister of Finance are required to give a true and fair view of the financial position of Canada.

The assets and liabilities of Canada are set out so as to disclose the net debt.

Since 1920, the so-called 'active assets' have been offset against gross liabilities in determining the net debt of Canada and the statement of assets and liabilities has been based on the concepts outlined by the Minister of Finance in the budget speech of May 18, 1920.

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it".

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

The 'active assets' can be classified into a number of broad groups:

- (1) liquid assets, such as cash and bank deposits which are immediately available for use;
- (2) readily realizable assets such as marketable or redeemable securities and inventories of consumable commodities, which, in the course of normal day to day operations will be, or, if desired, can be readily converted into cash;

- (3) international reserves which are liquid assets in the international sense and which provide the medium of exchange for international transactions;
- (4) ultimately realizable assets, including financial assets, such as loans and long time investments, and physical assets held for disposal, which will eventually be converted into cash; these fall into four classes—
 - (a) those that are fully revenue-producing e.g. loans and investments that yield interest or dividends;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of the moneys applied to them—the so-called 'soft loans' to under-developed countries;
 - (c) those that are fully revenue-producing by virtue of the fact that the funds required to service them are provided, in whole or in part, from parliamentary appropriations; and
 - (d) those that are not revenue-producing;
- (5) assets that are not expected to be realizable, but which are held as continuing long-time investments in various crown corporations and other enterprises; these fall into three classes—
 - (a) those that are fully revenue-producing in the sense that they yield dividends from profitable operations;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of moneys applied to them; and
 - (c) those that do not produce revenue or dividends;
- (6) securities held in trust which are securities (or cash) deposited with the Government of Canada for a specific purpose and for which an administrative function is provided;
- (7) costs or charges incurred that are chargeable to subsequent periods such as loan flotation cost, discount amortization and other prepaid expenses and deferred charges, including the unamortized portions of actuarial deficiencies of superannuation accounts.

The liabilities can be classified into a number of broad groups:

- (1) liabilities payable on demand including outstanding cheques, matured debt outstanding, interest due and outstanding, and other obligations payable on demand;
- (2) liabilities to international organizations including non-interest-bearing notes to the international monetary fund and other liabilities related to the government's international balance of payments operations;
- (3) deposit and trust accounts which reflect funds or securities deposited with, or held in trust by, the government;

- (4) annuity, insurance and pension accounts which consist of the government's liability as an insurer and as an administration of various superannuation, pension and annuity funds;
- (5) undisbursed balances of appropriations which, in accordance with the legislation under which they are authorized, are available for expenditures in periods subsequent to the fiscal year in which they are granted;
- (6) other liabilities including suspense accounts consisting of balances where some uncertainty as to disposition exists, deferred credits consisting of balances where the ultimate accounting treatment is known, but final disposition is dependent on the fulfilment of certain conditions;
- (7) liability reserves which consist of provision made for anticipated liabilities and other purposes; and
- (8) unmatured debt which consists of bonds and treasury bills issued by the Government of Canada.

The indirect or contingent liabilities of the government are shown as a special note to the statement of assets and liabilities and are also set out in a detailed supplementary statement. These contingent liabilities related to the guarantees made by Canada to the holders of securities issued by crown corporations and to insured loans made by approved lenders under specific legislative authority.

Summary

The gross liabilities of the government totalled \$55,557 million on March 31, 1974, an increase of \$3,841 million over the total of \$51,716 million on March 31, 1973. The main changes were increases of \$2,134 million in annuity, insurance and pension accounts and \$1,420 million in current liabilities.

The net recorded assets totalled \$37,429 million on March 31, 1974, an increase of \$3,169 million over the total of \$34,260 million on March 31, 1973. The main changes were increases of \$1,360 million in domestic loans, \$1,107 million in the Canada pension plan investment fund, and a decrease in the cash accounts during the same period of \$335 million.

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$18,129 million at March 31, 1974 compared with \$17,456 million at March 31, 1973. The increase of \$673 million reflected the budgetary deficit for the fiscal year 1973-74.

A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1974, with comparative figures as at March 31, 1973, and the net increases or decreases during the fiscal year 1973-74, is presented in the following table. Also included in this section are supplementary tables showing the major accounts within each category. Further details may be found in section 5 "Non-budgetary transactions" and section 6 "Financing operations of the government, and the public debt" and the schedules to the Statement of Assets and Liabilities in section 10.

TABLE 1

(in millions of dollars)

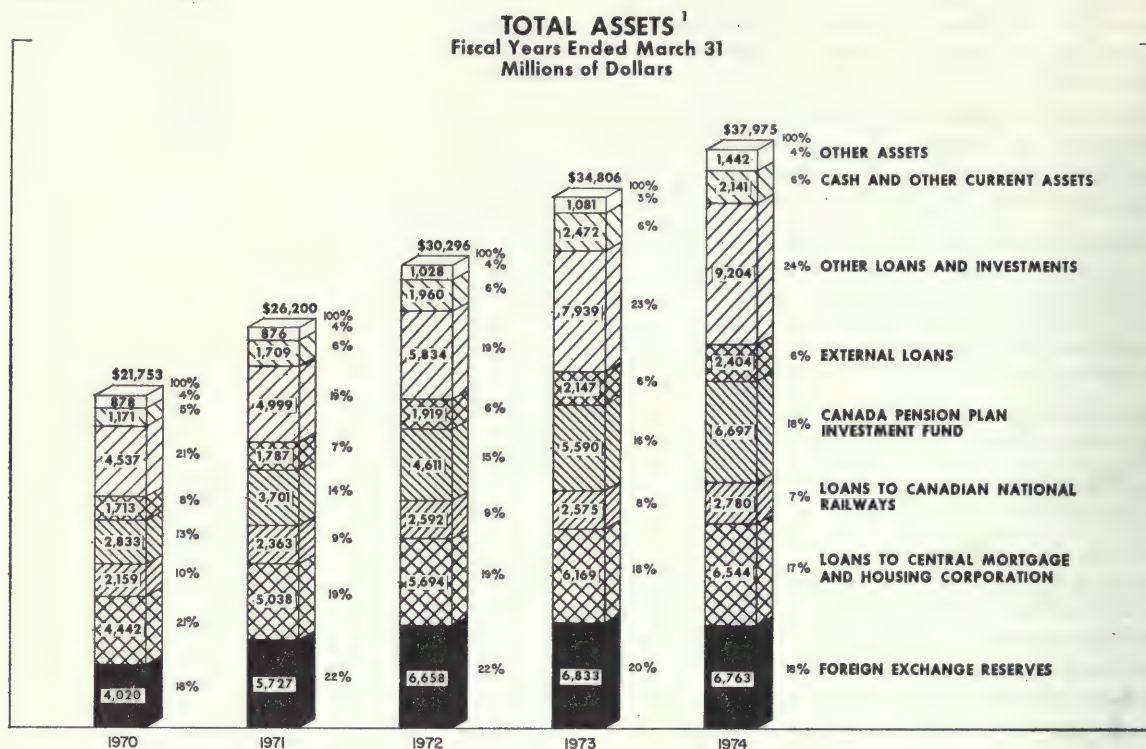
	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
LIABILITIES			
Current and demand liabilities.....	3,175.0	1,419.6	4,594.6
Foreign exchange reserve accounts.....	1,223.3	137.0	1,360.3
Deposit and trust accounts.....	614.0	-34.6	579.4
Annuity, insurance and pension accounts—			
Social security accounts.....	6,128.7	837.9	6,966.6
Superannuation accounts.....	9,554.1	1,294.4	10,848.5
Other.....	1,445.6	1.3	1,446.9
Undisbursed balances of appropriations	187.6	-15.3	172.3
Deferred credits.....	263.2	31.5	294.7
Other liabilities.....	85.6	36.8	122.4
Unmatured debt.....	29,038.5	132.9	29,171.4
Total liabilities.....	51,715.6	3,841.5	55,557.1
ASSETS			
Current assets—			
Cash accounts.....	2,407.4	-335.0	2,072.4
Other.....	64.2	4.1	68.3
Departmental working capital advances..	390.2	239.8	630.0
Foreign exchange reserve accounts—			
Advances to the Exchange Fund Account.....	5,641.3	-175.0	5,466.3
Canada's subscription to the capital of the International Monetary Fund....	1,192.2	105.0	1,297.2
Social security accounts—			
Canada Pension Plan Investment Fund	5,589.6	1,107.4	6,697.0
Unemployment Insurance Commis- sion—advances.....	1,474.8	244.5	1,719.3
Unemployment Insurance Account.....	22.4	38.0	60.4
Advances, loans and investments—			
Domestic.....	14,818.4	1,360.1	16,178.5
External.....	2,052.6	271.4	2,324.0
Securities held in trust.....	118.4	16.6	135.0
Deferred charges.....	939.9	306.4	1,246.3
Capital assets..... ⁽¹⁾			
Inactive loans and investments.....	94.8	-14.5	80.3
Total recorded assets.....	34,806.2	3,168.8	37,975.0
Less: Reserve for losses on realization of assets.....	-546.4		-546.4
Net recorded assets.....	34,259.8	3,168.8	37,428.6
Net debt represented by excess of liabili- ties over net recorded assets.....	17,455.8	672.7	18,128.5

⁽¹⁾Shown at nominal value of \$1.

Asset Accounts

The net recorded assets of the government totalled \$37,429 million at March 31, 1974, an increase of \$3,169 million over the previous fiscal year-end total. The main changes were increases of \$1,632 million in advances, loans and investments, \$1,107 million in the Canada Pension Plan investment fund, and a decrease in the cash accounts during the same period of \$335 million.

Chart 8-A



1. As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

Current Assets

Cash accounts

The total of all cash account balances was \$2,072 million at March 31, 1974 compared with \$2,407 million at March 31, 1973. The decrease of \$335 million reflects lower balances in Receiver General current deposit accounts in Canada which totalled \$757 million compared with \$1,940 million at March 31, 1973, and an increase in cash in hands of collectors and in transit from \$329 million at March 31, 1973 to \$1,158 million at March 31, 1974. A more detailed explanation of the cash transactions is given in section 7 of this volume.

Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31, but applicable to the fiscal year 1973-74, totalled \$79 million compared with \$57 million at March 31, 1973.

Post Office receipts in hands of postmasters and in transit totalled \$24 million, \$3 million more than at March 31, 1973.

Securities investment account

Section 12 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of, or guaranteed by, the government and to sell any such securities purchased or acquired.

TABLE 2

(in millions of dollars)

	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
CURRENT ASSETS			
Receiver General current deposits—			
Belgian francs.....	(1)		(1)
Canadian dollars.....	1,940.4	-1,183.0	757.4
French francs.....	-0.3(2)	0.7	0.4
United Kingdom sterling.....	1.1	-0.8	0.3
United States dollars.....	7.0	-4.5	2.5
West German marks.....	7.6	-2.6	5.0
	1,955.8	-1,190.2	765.6
Receiver General special deposits—			
Canadian dollars.....	43.1	0.7	43.8
Foreign currencies.....	0.2	0.1	0.3
	43.3	0.8	44.1
Other cash accounts—			
Cash in hands of collectors and in transit.....	329.0	829.4	1,158.4
Moneys received after March 31 but applicable to current year.....	56.6	22.0	78.6
Post Office—cash on hand and in transit.....	21.4	2.7	24.1
Miscellaneous.....	1.3	0.3	1.6
	2,407.4	-335.0	2,072.4
Securities investment account.....	64.2	4.1	68.3
	2,471.6	-330.9	2,140.7

Receiver General year-end balances in foreign countries are recorded at the Canadian dollar equivalent of exchange rates at March 31 closing exchange rates.

(1) Less than \$50,000.

These holdings are recorded at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium.

Also included in this account are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1974 the holdings in the account totalled \$68 million and included \$13 million in Canadian National Railways bonds guaranteed by the government and \$55 million in respect of the employees instalment purchase plan. At March 31, 1973 holdings totalled \$64 million of which \$13 million was in C.N.R. bonds and \$51 million in respect of the employees instalment purchase plan.

Departmental working capital advances

These advances are made for certain departmental activities and totalled \$630 million compared with \$390 million at March 31, 1973.

Airport capital loans, formerly shown under Advances, Loans and Investments—Domestic, totalled \$341 million at March 31, 1974 compared with \$192 million at March 31, 1973.

TABLE 3

(in millions of dollars)

DEPARTMENTAL WORKING CAPITAL ADVANCES	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Bullion and coinage.....	8.4	75.8	84.2
Canadian government supply services.....	5.5	-4.6	0.9
Defence production revolving fund.....	22.4	12.1	34.5
Miscellaneous departmental imprest and standing advances.....	14.0	0.9	14.9
Miscellaneous departmental accountable advances.....	10.9	-1.7	9.2
Stockpiling of uranium concentrates.....	101.2		101.2
Airport capital loans.....	192.4	148.5	340.9
Transport stores account.....	9.1	-1.8	7.3
Other.....	26.3	10.6	36.9
	390.2	239.8	630.0

Bullion and coinage advances and repayments arise from purchases and sales of bronze, gold, nickel and silver. Debits include the cost of all coin and bullion purchased from the Royal Canadian Mint. Credits represent the face value of all coin issued to, and gold bullion transferred to, the Bank of Canada and sales of silver bullion. The balances at March 31, 1974 totalled \$84 million of which \$63 million was in respect of olympic silver bullion, \$13 million in respect of olympic blank coins, \$5 million for gold, \$2 million for silver and \$0.5 million each for nickel and bronze.

The Defence Production Revolving Fund records the cost of materials procured for use in the manufacture of defence equipment until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1973-74 gross debits of \$30 million exceeded gross

credits of \$18 million bringing the balance in the account to \$35 million at March 31, 1974. During 1972-73 gross debits of \$25 million exceeded gross credits of \$17 million resulting in a balance of \$22 million at March 31, 1973.

The transactions in the Canadian Government Supply Services arise from (a) the acquiring and managing of stores and the manufacturing, producing or dealing in stores or materials, (b) the purchase and supply of repair services for office furniture and equipment and for freight services, (c) the procurement of insurance coverage at bulk rates on the movement of household effects, and (d) the financing of travel accounts rendered by carriers. During 1973-74 charges to the account, representing the costs involved in the above, were \$104 million and credits, representing reimbursement by government departments and agencies, were \$109 million resulting in a balance of \$1 million at March 31, 1974. During 1972-73 charges were \$45 million and credits were \$42 million, resulting in a balance of \$6 million at March 31, 1973.

Miscellaneous Departmental Imprest and Standing Advances consist of standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1974 was \$15 million \$1 million more than at March 31, 1973.

Miscellaneous Departmental Accountable Advances include all other accountable advances. The balance at March 31, 1974 was \$9 million compared with \$11 million at March 31, 1973.

Advances to finance the Stockpiling of Uranium Concentrates show the cost of uranium concentrates acquired in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Nuclear Limited on behalf of Her Majesty in Right of Canada with certain mining companies. The balance at March 31, 1974 was \$101 million, unchanged from March 31, 1973.

The Department of Transport Stores Account was established for the purpose of acquiring and managing stores. During 1973-74 the account was charged with \$9 million mainly for the cost of goods purchased and credited with \$11 million covering the issue of goods charged to budgetary expenditures as well as write-offs and transfers, resulting in a balance of \$7 million at March 31, 1974, compared with a balance of \$9 million at March 31, 1973.

Foreign exchange reserve accounts

Included in this category are those accounts which record those transactions which affect Canada's holdings of international reserves. These accounts are Advances to the Exchange Fund Account and Canada's Subscription to the International Monetary Fund.

Advances to the Exchange Fund Account

These advances to the Exchange Fund are made for the purchase of gold and foreign exchange. Also included are Special Drawing Rights (SDR's) issued by the International Monetary Fund.

During 1973-74 advances totalled \$3,543 million and repayment of advances totalled \$3,718 million, a net decrease in advances of \$175 million.

These transactions brought the balance in the account at March 31, 1974 to \$5,466 million of which \$5,096 million was advances and \$370 million was Special Drawing Rights. At March 31, 1973 the balance in the account was \$5,641 million of which \$5,271 million was advances and \$370 million was Special Drawing Rights.

Canada's Subscription to the Capital of the International Monetary Fund

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in SDR units of account and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

During 1973-74 an increase of \$105 million brought the balance to \$1,297 million at March 31, 1974, of which \$990 million was represented by non-interest-bearing notes. At March 31, 1973 the balance in the subscription account was \$1,192 million of which \$853 million represented notes.

Social Security Accounts

Canada Pension Plan Investment Fund

The Canada Pension Plan investment fund records securities purchased under the Canada Pension Plan and the sale of these securities. The amount by which the operating balance of the Canada Pension Plan Fund in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1974 were \$6,697 million compared with \$5,590 million at March 31, 1973.

TABLE 4

(in millions of dollars)

CANADA PENSION PLAN INVESTMENT FUND	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Securities of—			
Newfoundland.....	106.9	21.7	128.6
Prince Edward Island.....	21.3	4.3	25.6
Nova Scotia.....	217.0	43.8	260.8
New Brunswick.....	164.4	32.8	197.2
Quebec.....	27.4	8.1	35.5
Ontario.....	3,097.1	606.6	3,703.7
Manitoba.....	328.9	64.5	393.4
Saskatchewan.....	260.7	47.8	308.5
Alberta.....	522.8	108.2	631.0
British Columbia.....	808.6	161.7	970.3
Government of Canada.....	34.5	7.9	42.4
	5,589.6	1,107.4	6,697.0

Unemployment Insurance Account

Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the unemployment insurance account for the purpose of meeting payments required to be made in the operation of the act.

Advances at March 31, 1974 total \$1,719 million, compared with \$1,475 million at March 31, 1973.

The Unemployment Insurance Account balance, which was in a debit position of \$60 million as at March 31, 1974 compared with a debit position of \$22 million as at March 31, 1973, is also recorded in this category.

Advances, loans and investments—Domestic

Balances in this category totalled \$16,179 million at March 31, 1974, an increase of \$1,360 million over the March 31, 1973 total.

Airport capital loans were included in this category at March 31, 1973 but have been transferred to the Departmental working capital advances section at March 31, 1974.

TABLE 5

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—DOMESTIC	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Loans to, and investments in, crown corporations—			
Central Mortgage and Housing Corporation.....	6,169.2	374.5	6,543.7
Canadian National Railways.....	2,321.5	205.1	2,526.6
Air Canada.....	253.8		253.8
Farm Credit Corporation.....	1,250.4	170.4	1,420.8
The St. Lawrence Seaway Authority.....	742.4	31.2	773.6
Atomic Energy of Canada Limited.....	693.6	61.6	755.2
Export Development Corporation.....	596.3	141.4	737.7
National Harbours Board.....	273.3	2.0	275.3
National Capital Commission—excluding Greenbelt.....	22.8	1.8	24.6
Canadian Broadcasting Corporation.....	9.6	—0.1	9.5
Other.....	275.9	37.4	313.3
	12,608.8	1,025.3	13,634.1
Recovery likely to require parliamentary appropriations—			
Canadian Broadcasting Corporation	151.3	46.6	197.9
National Capital Commission—Greenbelt.....	36.9	2.9	39.8
	188.2	49.5	237.7
	12,797.0	1,074.8	13,871.8
Loans to provincial and territorial governments.....	783.0	171.5	954.5
Veterans Land Act fund.....	505.2	7.2	512.4
Municipal Development and Loan Board advances.....	244.6	—9.7	234.9
Canada Development Corporation.....	187.0	75.0	262.0
Miscellaneous.....	301.6	41.3	342.9
	14,818.4	1,360.1	16,178.5

Further details are given in section 10 of this volume (Advances, Loans and Investments—Domestic).

Central Mortgage and Housing Corporation

The balance at March 31, 1974 was \$6,544 million, \$375 million higher than at March 31, 1973.

Loans and advances of \$684 million were partly offset by repayments of \$309 million.

Advances included \$381 million for direct lending, limited dividend and public housing, \$23 million for university housing projects, \$49 million for federal-provincial projects, \$6

million for urban renewal, \$149 million for sewage treatment projects and \$76 million for assisted home ownership.

Repayments included \$242 million for direct lending, limited dividend and public housing, \$47 million for sewage treatment projects, \$6 million for federal-provincial projects, \$9 million for housing projects, \$3 million for university housing projects and \$2 million for urban renewal.

TABLE 6

(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Direct lending, limited dividend and public housing.....	5,104.0	139.2	5,243.2
Federal-Provincial projects—housing.....	277.4	42.8	320.2
Loan and mortgage purchase fund.....	3.7	-0.2	3.5
Municipal sewage treatment.....	288.7	101.4	390.1
University housing.....	385.2	20.4	405.6
Housing projects.....	55.9	-9.4	46.5
Assisted home ownership.....	76.5		76.5
Urban renewal.....	29.3	3.8	33.1
Capital stock.....	25.0		25.0
	6,169.2	374.5	6,543.7

Canadian National Railways and Air Canada

Outstanding advances and loans of \$2,780 million to the Canadian National Railways and Air Canada are \$205 million more than at March 31, 1973, which represents additional funds made available by the government to the C.N.R. during 1973-74.

TABLE 7

(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS AND AIR CANADA	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Canadian National Railways— Capital Revision Act, 1952—			
Preferred stock.....	1,235.2		1,235.2
Refunding Act, 1955.....	819.5	200.0	1,019.5
Financing and Guarantee Acts.....	197.4		197.4
Interim financing of income deficit.....			
Loans for maintenance, repair and acquisition of passenger equipment..	1.2	-0.3	0.9
Temporary loans—acquisition of bonds.....	51.2	5.4	56.6
Canadian government railways.....	17.0		17.0
	2,321.5	205.1	2,526.6
Air Canada— Financing and Guarantee Acts.....	253.8		253.8
	253.8		253.8
	2,575.3	205.1	2,780.4

Farm Credit Corporation

The government provides loans to the corporation which makes loans on farm property. The balance of \$1,421 million shown in the account consisted of the crown's investment of \$54 million in the capital of the corporation and \$1,367

million in loans. At March 31, 1973 the balance of \$1,250 million consisted of \$48 million capital and \$1,202 million in loans.

The St. Lawrence Seaway Authority

Outstanding obligations in this account of \$774 million consisted of \$554 million in interest-bearing loans, \$73 million in interest-free loans and \$147 million in deferred interest. At March 31, 1973 outstanding obligations were \$742 million of which \$548 million was interest-bearing loans, \$72 million was interest-free loans and \$122 million was deferred interest.

Atomic Energy of Canada Limited

During the year the loans increased by \$61 million to bring the balance of \$694 million at March 31, 1973 to \$755 million at March 31, 1974.

The capital stock included in the balance at March 31, 1973 remained unchanged during 1973-74 at \$15 million.

Export Development Corporation

During the year the loans increased by \$142 million from \$546 million to \$688 million while the working capital and capital stock remained unchanged at \$25 million each. This resulted in an overall increase in the balance of the account from \$596 million at March 31, 1973 to \$738 million at March 31, 1974.

Section 29A of the Export Development Act authorizes the making of loans on security of a guaranteed instrument to the corporation by the Minister of Finance.

National Harbours Board

Expenditures for capital purposes at harbour sites under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada, and (b) investments included in the active assets of the Government of Canada.

At March 31, 1974 active assets of \$275 million were \$2 million higher than at March 31, 1973.

National Capital Commission

During the year the outstanding loans to the Commission to acquire property increased by \$5 million to bring the balance of \$59 million at March 31, 1973 to \$64 million at March 31, 1974. Included in the March 31, 1973 balance were loans of \$37 million in respect of the "Greenbelt" section of the National Capital Area. These latter loans increased by \$3 million during 1973-74 so that the amount included in the March 31, 1974 balance is \$40 million. These loans in respect of the "Greenbelt" section are likely to require parliamentary appropriations in subsequent fiscal years.

There was also an increase of \$2 million in other loans during the year bringing the balance at March 31, 1974 to \$24 million.

Canadian Broadcasting Corporation

During the year loans to the Corporation for the purposes of capital expenditures increased by \$47 million from \$151 million at March 31, 1973 to \$198 million at March 31, 1974. Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years.

Other Crown Corporations

All other loans to and investments in crown corporations totalled \$313 million compared with \$276 million at March 31, 1973. The larger items, with March 31, 1973 amounts in brackets, were Canadian Overseas Telecommunications \$41 million (\$38 million), Northern Canada Power Commission \$74 million (\$57 million), Eldorado Nuclear Limited \$63 million (\$57 million), and Northern Transportation Company Limited \$45 million (\$19 million).

Loans to provincial and territorial governments

Outstanding balances in these accounts amounted to \$955 million at March 31, 1974 compared with \$783 million at March 31, 1973. The increase of \$172 million was due mainly to the Winter Capital Projects Fund Program 1972-73 for which advances were \$119 million and \$39 million in advances for infrastructure costs.

The loans and advances to Newfoundland, New Brunswick and Nova Scotia are mainly in respect to the Atlantic Provinces Power Development Act.

The outstanding balance to Quebec includes \$6 million covering Quebec's share of the guarantee in respect of loans to EXPO.

Veterans Land Act Fund

This account records advances made under the Veterans Land Act. Advances during 1973-74 totalled \$64 million and repayments were \$56 million resulting in outstanding advances of \$544 million at March 31, 1974. Partially offsetting these advances is a reserve of \$32 million for conditional benefits under the Act, bringing the net balance to \$512 million at March 31, 1974 compared with \$505 million at March 31, 1973. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$4 million was charged to the reserve account and additional reserves of \$5 million were credited thereto bringing the balance in the reserve account to \$32 million at March 31, 1974 compared with \$31 million at March 31, 1973.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs.

During the year advances to the Board decreased by \$10 million from \$245 million at March 31, 1973 to \$235 million at March 31, 1974.

Canada Development Corporation

The balance in this account increased by \$75 million during 1973-74 from \$187 million at March 31, 1973 to \$262 million at March 31, 1974.

Miscellaneous loans and advances

The balances in these accounts totalled \$343 million compared with \$302 million at the end of the previous fiscal year. Major accounts under this heading with March 31, 1973 balances in brackets included Defence Plant Modernization

\$24 million (\$24 million), Housing Projects for Canadian Forces \$20 million (\$21 million), Investment in Shares of Panarctic Oils Ltd., \$46 million (\$34 million), Loans to Manufacturers of Automotive Products \$38 million (\$42 million), Telesat Canada Limited \$53 million (\$45 million), and loans for the construction of an oil refinery terminal wharf at Come-by-Chance Newfoundland \$20 million (\$14 million).

Advances, Loans and Investments—External

Balances in this category totalled \$2,324 million compared with \$2,053 million at March 31, 1973.

TABLE 8

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—EXTERNAL	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Loans to National Government—			
United Kingdom.....	975.6	-21.6	954.0
France.....	42.3	-8.5	33.8
The Netherlands.....	18.4	-4.6	13.8
Belgium.....	9.2	-2.3	6.9
Special loan assistance to developing countries.....	571.5	186.1	757.6
Special loan assistance to international development institutions.....	24.7	40.4	65.1
Other.....	0.1	0.3	0.4
	1,641.8	189.8	1,831.6
Canada's subscriptions to capital of—			
Asian Development Bank.....	13.4	4.7	18.1
Caribbean Development Bank.....	3.7	1.3	5.0
International American Development Bank.....	14.2	14.5	28.7
International Bank for Reconstruction and Development.....	101.1		101.1
International Development Association.....	268.8	61.2	330.0
International Finance Corporation.....	3.5		3.5
	404.7	81.7	486.4
Working capital advances and loans to international organizations.....	6.1	-0.1	6.0
	2,052.6	271.4	2,324.0

Loans to National Governments

Loans to national governments in the amount of \$1,832 million are \$190 million higher than the balance of \$1,642 million at March 31, 1973.

The United Kingdom repaid \$22 million of the \$1,185 million loan made under the \$1,250 million credit authorized by the United Kingdom Financial Agreement Act, 1946, reducing the principal to \$954 million at March 31, 1974.

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were reduced by repayments of \$2 million by Belgium, \$8 million by France and \$5 million by The Netherlands, bringing the balance at March 31, 1974 to \$55 million.

The special loan assistance—developing countries and to international development institutions account records loans which are subject to terms and conditions as the Governor in Council may approve, for the purpose of undertaking agreed-upon economic, educational and technical projects.

The balance in the account at March 31, 1974 was \$823 million, an increase of \$227 million during the year.

Canada's subscriptions to Capital of International Organizations

Canada's subscriptions to the capital of international organizations at \$486 million were \$81 million higher than at March 31, 1973, due mainly to additional subscriptions of \$61 million to the International Development Association. Canada's equity in the International Monetary Fund is not included in this grouping, it is included in the category "Foreign exchange reserve accounts".

Working Capital Advances and Loans to International Organizations

These totalled \$6 million approximately the same as at March 31, 1973.

Securities held in trust

Recorded herein are the security holdings in connection with various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors securities are also recorded under this heading. The balance at March 31, 1974 is \$135 million compared with \$118 million at March 31, 1973.

Deferred charges

These consist of the unamortized balances of actuarial deficiencies in the superannuation accounts and the outstanding loan flotation costs.

The balances in these accounts in the amount of \$1,246 million are \$306 million more than at March 31, 1973.

TABLE 9

(in millions of dollars)

	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
DEFERRED CHARGES			
Unamortized portions of actuarial deficiencies—			
Superannuation accounts—			
Public service.....	382.7	-19.8	362.9
Canadian forces.....	376.9	325.1	702.0
Royal Canadian Mounted Police.....	23.5	1.4	24.9
	783.1	306.7	1,089.8
Unamortized loan flotation costs.....	156.8	-0.3	156.5
	939.9	306.4	1,246.3

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the public service and the Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1975 for the Canadian forces superannuation account, as at December 31, 1972 for the public service superannuation account and as at December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency existing at these dates will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary

expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount by which the interest calculated at the revised rate exceeds the amount of interest calculated at the rate used in the latest actuarial report may be used to reduce the amortization of actuarial deficiencies.

The unamortized portion of the actuarial deficiency in the Canadian forces superannuation account was \$702 million compared with \$377 million at March 31, 1973. During the year \$576 million was charged thereto as a result of \$183 for salary increases and \$393 million to cover the deficit revealed by the quinquennial valuation made as at December 31, 1970, and \$251 million was amortized as a charge to budgetary expenditure, of which \$101 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the public service superannuation account was \$363 million compared with \$383 million at March 31, 1973. During the year \$171 million was charged thereto as a result of salary increases and \$191 million was amortized as a charge to budgetary expenditure, of which \$107 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$25 million compared with \$24 million at March 31, 1973. During the year \$14 million was charged thereto as a result of salary increases and \$13 million was amortized as a charge to budgetary expenditure, of which \$6 million was charged to interest on public debt.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditures. The balance of \$156 million showed only a slight reduction from the previous fiscal year-end balance.

Cost of new loans issued during 1973-74 and charged to the account amounted to \$76 million, of which \$62 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1974-75. Credits to the account were \$76.3 million, of which \$39 million was a charge to the budgetary item "annual amortization costs" and \$37.3 million (representing discount applicable to 1973-74 on treasury bills sold in 1972-73) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt in the following year.

Details are shown in section 11 of this volume.

Capital assets

Assets of the government such as land, buildings, works, and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction are included in this category and are shown on the statement of assets and liabilities at a nominal value of \$1.

Inactive Loans and Investments

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of \$49 million to China under the Export Credits Insurance Act, and loans totalling \$24 million and \$7 million made to Roumania and Greece, respectively, in 1919-20 and 1920-21. Advances of \$15 million in respect of the implementation of guarantees (Ming Sung Industrial Company Limited) were repaid in full during 1973-74, leaving a balance of \$80 million at March 31, 1974.

Reserve for losses on realization of assets

There has been no change in this reserve since the fiscal year 1956-57. The balance is \$546 million.

Net debt

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$18,129 million as at March 31, 1974 compared with \$17,456 million as at March 31, 1973. The increase of \$673 million reflects the 1973-74 budgetary deficit.

Liability Accounts

The liabilities of the Government totalled \$55,557 million at March 31, 1974, \$3,841 million over the total at March 31, 1973. The main changes were increases of \$1,420 million in current liabilities, \$838 million in social security accounts and \$1,294 million in superannuation accounts.

Current and Demand Liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, in the amount of \$4,595 million, were \$1,420 million more than at March 31, 1973.

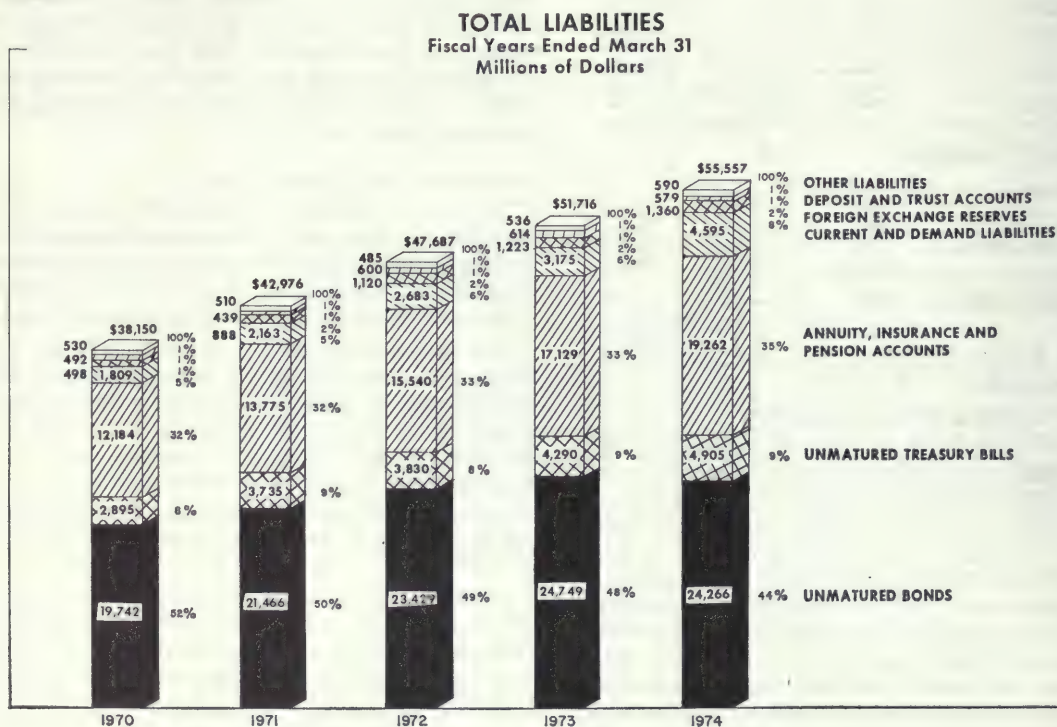
TABLE 10

(in millions of dollars)

CURRENT AND DEMAND LIABILITIES	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Outstanding cheques.....	751.2	531.3	1,282.5
Accounts payable.....	745.9	431.6	1,177.5
Non-interest-bearing notes payable to international organizations ⁽¹⁾	84.5	69.8	154.3
Interest accrued.....	584.5	7.5	592.0
Interest due and outstanding.....	842.3	286.7	1,129.0
Matured debt outstanding.....	35.5	-7.6	27.9
Other.....	131.1	100.3	231.4
	3,175.0	1,419.6	4,594.6

⁽¹⁾Excluding notes payable to the International Monetary Fund which are included in the category "Foreign exchange reserves".

Chart 8-B



Outstanding cheques rose by \$531 million to \$1,283 million at March 31, 1974 and accounts payable rose by \$432 million to \$1,178 million.

Non-interest-bearing notes consist of \$131 million payable to the International Development Association, \$7 million payable to the Asian Development Bank, \$2 million payable to the Caribbean Development Bank, and \$14 million payable to the Inter American Development Bank. At March 31, 1973 \$79 million was payable to the International Development Association, \$4 million to the Asian Development Bank and \$1 million to the Caribbean Development Bank.

Interest accrued was \$592 million compared with \$584 million at March 31, 1973, interest due and outstanding was \$1,129 million compared with \$842 million and matured debt outstanding was \$28 million compared with \$36 million.

Other liabilities totalled \$231 million, \$100 million more than at March 31, 1973 and included outstanding post office money orders, \$42 million compared with \$38 million, accrued salaries and wages, \$50 million compared with \$38 million, \$4 million in miscellaneous payroll deductions (unchanged from March 31, 1973), outstanding unemployment insurance warrants, \$54 million compared with \$49 million, \$67 million in oil export tax, \$9 million in the olympic account, and \$5 million in miscellaneous items compared with \$2 million at March 31, 1973.

Foreign Exchange Reserve Accounts

Included herein are \$990 million in non-interest-bearing notes issued to the IMF to cover that portion of the government's subscription to the IMF not required in cash, and \$370 million to cover Canada's liability for Special Drawing Rights issued by the IMF. These items have contra accounts in the assets category "Foreign Exchange Reserves".

Deposit and Trust Accounts

Sundry funds deposited with, or held in trust by, the Receiver General for Canada for various purposes are recorded in these accounts. These account balances totalled \$579 million at March 31, 1974 a decrease of \$35 million since March 31, 1973.

TABLE 11
(in millions of dollars)

DEPOSIT AND TRUST ACCOUNTS	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Deposit accounts—			
Provincial tax collection agreements account.....	224.5	-44.0	180.5
Guarantee deposits.....	114.0	23.2	137.2
Crown corporation deposits.....	45.6	-0.1	45.5
Contractors holdbacks.....	27.0	1.1	28.1
Canadian Dairy Commission.....	20.3	-10.3	10.0
National Harbours Board.....	13.5	-12.1	1.4
Installment purchase of bonds—public service.....	24.0	2.5	26.5
	468.9	-39.7	429.2
Trust accounts—			
Indian band funds.....	32.7	7.9	40.6
Canadian Pension Commission.....	15.4	0.7	16.1
Prairie farm emergency fund.....	12.2	-2.9	9.3
Veterans care trust fund.....	9.5	1.2	10.7
	69.8	6.9	76.7
	75.3	-1.8	73.5
Other.....	614.0	-34.6	579.4

Provincial tax collection agreements account

The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Quebec and Ontario. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same ways as for federal income tax purposes. To allow for the imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces. The abatement in 1967, 1968, 1969, 1970, 1971, 1972 and 1973 was 28 per cent for taxpayers in all provinces except Quebec and 50 per cent for taxpayers in the Province of Quebec. The higher abatement for Quebec takes account of the fact that the payment of youth allowances and the full cost of certain programs, which are supported jointly by federal and provincial governments in the other provinces, have been assumed by Quebec. The federal corporation income tax rates were abated by 10 percentage points for taxable income earned in all provinces in 1967, 1968, 1969, 1970, 1971, 1972 and 1973. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec. Under these agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts due based on assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

During 1973-74 collections totalled \$2,752 million and payments to provinces totalled \$2,796 million resulting in a balance of \$181 million at March 31, 1974. In 1972-73 collections were \$2,459 million, payments were \$2,451 million resulting in a balance of \$225 million at March 31, 1973.

TABLE 12
PROVINCIAL INCOME TAXES COLLECTED BY FEDERAL GOVERNMENT
(in millions of dollars)

Fiscal year ended March 31	Personal income tax	Corporation income tax	Total
1970.....	1,328	239	1,567
1971.....	1,631	227	1,858
1972.....	1,884	269	2,153
1973.....	2,091	368	2,459
1974.....	2,374	378	2,752

Guarantee deposits

These consist of cash and securities deposited with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for oil, gas and mineral rights and with the Department of National Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and

excise taxes payable by licences. Cash deposits are placed in the consolidated revenue fund and no interest is payable thereon. Bonds are held in the custody of the Receiver General for Canada and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1974 there was a balance of \$137 million in these accounts of which \$81 million was in respect of the Department of Indian Affairs and Northern Development, \$48 million in respect of the Department of Energy, Mines and Resources and \$4 million in respect of the Department of National Revenue. At March 31, 1973 there was a balance of \$114 million of which \$59 million was in respect of the Department of Indian Affairs and Northern Development, \$47 million in respect of the Department of Energy, Mines and Resources and \$4 million in respect of the Department of National Revenue.

Crown corporations deposits

In accordance with section 71 of the Financial Administration Act, crown corporations may deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields and where the deposits are for a specified term the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits at March 31, 1974 of \$46 million were unchanged from March 31, 1973 and included \$44 million of the Export Development Corporation (unchanged from March 31, 1973).

Contractor's holdbacks

These represent amounts charged to budgetary expenditure but withheld to ensure the due performance of the contract, to be paid out in accordance with the contract regulations of the Treasury Board. The balances at March 31, 1974 totalled \$28 million compared with \$27 million at March 31, 1973.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission.

During 1973-74 the balance in the account decreased by \$10 million from \$20 million at March 31, 1973 to \$10 million at March 31, 1974.

Details regarding transactions of the Canadian Dairy Commission are given in volume III.

National Harbours Board—special accounts

These accounts are maintained in accordance with section 23 of the National Harbours Board Act. Revenue and current capital and operating expenditures are recorded in Account No. 1; cash and securities received from contractors as guarantees for satisfactory completion of construction projects are recorded in Account No. 2; and transactions for various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in Accounts No. 3 and 4.

The balances in these accounts totalled \$1 million compared with \$14 million at March 31, 1973.

Instalment purchase of bonds—public service

This account records deductions for the purchase of Canada Savings Bonds from pay and allowances of employees of the Government of Canada, certain government agencies, personnel of the defence services and the Royal Canadian Mounted Police. The balance was \$27 million at March 31, 1974 compared with \$24 million at March 31, 1973.

Indian band funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt".

The balance at March 31, 1974 was \$41 million, \$8 million more than at March 31, 1973.

Canadian Pension Commission—administration trust fund

Moneys held in the fund include pensions placed under the administration of the Canadian Pension Commission; donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners or dependants in distressed circumstances; and the Detention Allowance Fund—Canadian Seamen. The balance at March 31, 1974 was \$16 million, \$1 million more than at March 31, 1973.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licenced purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area to meet crop failure conditions provided for in the act and are paid from this fund.

During the year the balance in the fund decreased by \$3 million from \$12 million at March 31, 1973 to \$9 million at March 31, 1974.

Veterans care trust fund

This account records the assignment, by veterans receiving domiciliary care, of pay and other resources as directed by the Minister of Veterans Affairs under the regulations relating to P.C. 1962-1401 of October 4, 1962. The balance was \$11 million \$1 million more than at March 31, 1973.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts. These accounts fall into two classes; social security accounts, which are the Canada Pension Plan Account, the Old Age Security Fund and the Unemployment Insurance Account; and other accounts which include the superannuation accounts and sundry insurance accounts.

During 1973-74 there was a net increase of \$2,134 million in these accounts bringing the total balances to \$19,262 million at March 31, 1974. The main changes were increases of \$1,141 million in the Canada Pension Plan Account, \$1,294 million in the superannuation accounts, and a decrease of \$303 million in the Old Age Security Fund.

TABLE 13

(in millions of dollars)

ANNUITY, INSURANCE AND PENSION ACCOUNTS	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Social security accounts—			
Unemployment Insurance Account ⁽¹⁾			
Old Age Security Fund.....	335.7	-303.0	32.7
Canada Pension Plan Account.....	5,793.0	1,140.9	6,933.9
	6,128.7	837.9	6,966.6
Superannuation accounts—			
Public service.....	4,945.7	481.8	5,427.5
Canadian forces.....	4,339.3	766.0	5,105.3
Royal Canadian Mounted Police.....	269.1	46.6	315.7
	9,554.1	1,294.4	10,848.5
Government annuities.....	1,290.7	-18.7	1,272.0
Miscellaneous.....	154.9	20.0	174.9
	17,128.4	2,133.6	19,262.0

⁽¹⁾This account had a debit balance of \$22.4 million as at March 31, 1973, a debit balance of \$60.4 million as at March 31, 1974 and is reported under the asset category "Social Security Accounts".

Unemployment Insurance Account

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue

Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

During 1973-74 receipts totalled \$2,143 million of which \$244 million were advances by the government, \$856 million were government contributions and disbursements were \$2,181 million resulting in a debit balance of \$60 million at March 31, 1974.

Old Age Security Fund

The Old Age Security Act, 1951, directed that this fund be established and that credits to the fund should consist of a 2 per cent sales tax, a 2 per cent (maximum tax \$60), on individual incomes and a 2 per cent tax on corporation incomes, and that pension payments of \$40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the Act have increased these tax rates: on individual incomes to 4 per cent effective January 1, 1964 (maximum tax \$120 increased to \$240 effective January 1, 1967); on corporation incomes to 3 per cent effective January 1, 1959; and on sales to 3 per cent effective April 10, 1959.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

Pension rates have also been increased by amendments to the Act over the years to the point where they were \$100 per month commencing April 1, 1973, and as a result of a subsequent amendment are subject to quarterly adjustments in accordance with changes in the Consumer Price Index commencing October 1, 1973. The monthly amount of the basic pension in March 1974 was \$108.14.

The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40% of the basic pension depending upon the level of a pensioner's income in the previous year. Subsequent amendments have led to the situation where, when the Old Age Security benefit became \$100 per month, the supplement for a single pensioner was \$70.14 subject to quarterly escalation in line with changes in the Consumer Price Index (\$62.30 each for married pensioners). The maximum supplement in March 1974 rose to \$75.85 (\$67.37 each for married pensioners).

During 1973-74 pension payments of \$3,035 million exceeded receipts of \$2,732 million by \$303 million, resulting in a balance in the fund of \$33 million at March 31, 1974. Receipts consisted of \$898 million from sales tax, \$1,300 million from the tax on personal incomes, \$299 million from the tax on corporation income, and a budgetary transfer of \$235 million to cover the deficit created during the year due to quarterly escalation.

In 1972-73 payments of \$2,524 million exceeded receipts of \$2,219 million by \$305 million resulting in a balance of \$336 million at March 31, 1973.

Canada Pension Plan Account

The balance of \$6,934 million at March 31, 1974 was \$1,141 million higher than the balance at March 31, 1973.

Credits to the account of \$1,445 million included \$1,019 million in contributions under the Act, \$416 million in interest from investments and \$8 million in interest on the operating balance in the account on deposit with the Receiver General. Charges to the account were \$304 million of which \$279 million was pension payments and \$25 million was administrative costs.

The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling \$1,107 million were purchased bringing the balance at March 31, 1974 to \$6,697 million of which \$6,655 million was provincial bonds and \$42 million was federal bonds. These are recorded in the asset account "Canada pension plan investment fund".

Public Service Superannuation Account

The balance of \$5,427 million in this account at March 31, 1974 was \$482 million higher than at March 31, 1973.

Receipts of \$645 million included employee contributions of \$141 million, the government's contribution of \$116 million, contributions of \$9 million by crown corporations, interest of \$203 million credited to the account by the government and an actuarial adjustment of \$171 million. Contributions by the government and crown corporations are equal to the estimated current and prior service contributions of individuals in 1972-73; interest was credited to the account quarterly in accordance with the public service superannuation regulations; and the actuarial adjustment was to provide for additional liabilities arising out of salary increase in 1973-74. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over a period of five years.

Disbursements totalled \$163 million of which \$139 million was payment of annuities and \$17 million was withdrawal of contributions.

In 1972-73 receipts were \$594 million and disbursements were \$137 million.

Canadian Forces Superannuation Account

The balance in this account at March 31, 1974 was \$5,105 million, \$766 million higher than at March 31, 1973.

Receipts of \$902 million included \$49 million in contributions by personnel, \$87 million in government contributions, \$190 million in interest credited by the government and an actuarial adjustment of \$576 million. Government contributions were made at the rate of one and four-fifths times the current and prior contributions by personnel; interest was computed in accordance with Canadian Forces Superannuation Regulations and was credited quarterly; and the actuarial

adjustment was to provide for additional liabilities arising out of pay increases in 1973-74, and the deficit revealed by the quinquennial valuation made as at December 31, 1970. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of \$136 million included \$130 million for pensions and retirement allowances and \$6 million for cash termination allowances and return of contributions.

In 1972-73 receipts were \$500 million and disbursements were \$120 million.

Royal Canadian Mounted Police Superannuation Account

The balance of \$316 million in this account as at March 31, 1974 was \$47 million more than the previous fiscal year-end balance of \$269 million.

Receipts during the year of \$50 million consisted of \$9 million in contributions by personnel, \$12 million in interest credited to the account, an actuarial liability adjustment of \$14 million and \$15 million in contributions by the government. Government contributions were made at the rate of one and four-fifths times the current and prior service contributions by personnel; interest was credited to the account quarterly computed in accordance with the Royal Canadian Mounted Police superannuation regulations and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1973-74.

Disbursements of \$3 million consisted of annuities, allowances, cash termination allowances and return of contributions.

In 1972-73 receipts were \$48 million and disbursements were \$2 million.

Government Annuities Account

Under the Government Annuities Act an opportunity was provided to the citizens of Canada to purchase an annuity. Moneys arising from the sale of these annuities are placed on deposit with the Receiver General for Canada and recorded in this account. Interest is credited to the account in accordance with the Act. The account also reflects any adjustments arising from actuarial valuations. The closing balance represents the actuarial value of outstanding annuities.

The balance at March 31, 1974 was \$1,272 million compared with \$1,291 million at March 31, 1973. Receipts during the year of \$56 million included \$6 million from premiums and \$50 million in interest from the government. Disbursements of \$75 million consisted mainly of vested annuity and commuted value payments, and refunds of premiums.

In 1972-73 receipts were \$60 million and disbursements were \$73 million.

Miscellaneous accounts

Balances in these accounts totalled \$175 million, \$20 million higher than at March 31, 1973. The larger accounts, with previous year's balances in brackets, were the Veterans Insurance Fund \$33 million (\$33 million), Civil Service Insurance Fund \$21 million (\$22 million), Regular Forces Death Benefit Account \$24 million (\$23 million), the Public Service Death Benefit Account \$31 million (\$27 million) and the Supplementary Retirement Benefit Account \$36 million (\$21 million).

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made in the current and future years for authorized purposes. They fall into two classes. The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available in the current and future years with the authority of Parliament, for purposes of the Department of National Defence. The balance of \$172 million is \$15 million less than at March 31, 1973.

TABLE 14

(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
Reserve for wheat inventory reduction payments.....	11.3	-11.3	
Reserve for salary revisions.....	36.7	-36.7	
International assistance account.....	97.1	4.1	101.2
Surplus crown assets.....	5.3	5.5	10.8
Railway grade crossing fund.....	10.7	20.5	31.2
National capital fund.....	21.0		21.0
Other.....	5.5	2.6	8.1
	187.6	-15.3	172.3

Reserve for wheat inventory reduction payments

This reserve in the amount of \$100 million was established by Department of Agriculture vote 17b of Appropriation Act No. 1, 1970 from which payments may be made for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit holder, in accordance with terms and conditions approved by the Governor in Council to farmers within the designated areas as defined by the Canadian Wheat Board Act. During 1973-74 the balance of the account was reduced to nil, a decrease of \$11 million since March 31, 1973.

Reserve for salary revisions

The reserve for salary revisions account was closed during the year, the balance being credited to "non-tax revenue—refunds of previous year's expenditure".

International assistance account

This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, for payments of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were \$140 million and credits thereto were \$144 million, resulting in a balance of \$101 million

in the account at March 31, 1974, an increase of \$4 million since March 31, 1973.

Surplus crown assets

The account was established by authority of the Department of National Defence vote 48, Appropriation Act No. 1, 1965 and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence. The balance at March 31, 1974 was \$11 million compared with \$5 million at March 31, 1973.

During the year credits totalled \$18 million, and disbursements were \$12 million. In 1972-73 credits totalled \$17 million and disbursements were \$24 million.

Railway grade crossing fund

This fund was established under authority of section 202 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance in the railway grade crossing fund at March 31, 1974 was \$31 million. The amount credited to the fund by the government and charged to budgetary expenditures was \$35 million and disbursements were \$14 million.

In 1972-73 disbursements were \$16 million and the credit by the government was \$20 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. The balance of the fund at March 31, 1974 of \$21 million was unchanged from that of the previous year.

Deferred credits

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "Advances, Loans and Investments—Domestic—Crown Corporations", "Advances, Loans and Investments—Domestic—Miscellaneous", "Advances, Loans and Investments—Domestic—Provincial Governments", "Advances, Loans and Investments—External—National Governments".

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on the public debt on a monthly amortization basis.

Balances in these accounts at March 31, 1974 totalled \$295 million, \$32 million more than balances at March 31, 1973.

Deferred interest

There was a net increase of \$33 million in deferred interest during 1973-74 bringing the balance at March 31, 1974 to \$278 million.

TABLE 15

(in millions of dollars)

	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
DEFERRED CREDITS			
<i>Deferred interest—</i>			
Atomic Energy of Canada Limited.....	0.4		0.4
Eldorado Nuclear Limited.....		5.9	5.9
Northern Canada Power Commission..	20.9	2.3	23.2
The St. Lawrence Seaway Authority....	122.4	25.0	147.4
United Kingdom Financial Agreement Act, 1946.....	101.1		101.1
Other.....	0.3	0.1	0.4
	245.1	33.3	278.4
<i>Crown Assets Disposal Corporation—</i>			
government equity.....	16.2	-3.0	13.2
Unamortized premium on loans.....	1.9	1.2	3.1
	263.2	31.5	294.7

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "Advances, Loans and Investments—External—National Governments", was \$101 million at March 31, 1974 unchanged from the balance at March 31, 1973.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "Advances, Loans and Investments—Domestic—Crown Corporations" increased by \$25 million to \$147 million at March 31, 1974.

Deferred interest on loans to the Northern Canada Power Commission at \$23 million was \$2 million more than at March 31, 1973. Advances are made to the commission for various projects in the Yukon Territory and the Northwest Territories, and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "Advances, Loans and Investments—Domestic—Crown Corporations" and, "Advances, Loans and Investments—Domestic—Provincial Governments".

Crown Assets Disposal Corporation—government equity

This is a contra account to a corresponding asset account which records the government equity in the agency account

of Crown Assets Disposal Corporation under "Advances, Loans and Investments—Domestic—Miscellaneous".

The balance in the account at March 31, 1974 at \$13 million was \$3 million less than at March 31, 1973.

Unamortized premium on loans

This account records premiums received on the sale of \$50 million Government of Canada bonds issued on February 1, 1967 and maturing on September 1, 1992 which were sold at \$100.75.

The premiums are being credited to the budgetary expenditure account "interest on public debt" on a monthly amortization basis.

Other Liabilities

Included herein are accounts where some uncertainty as to disposition exists and other accounts where the final accounting treatment is dependent on the fulfillment of certain conditions.

TABLE 16

(in millions of dollars)

	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
OTHER LIABILITIES			
Provision for compound interest on Canada savings bonds.....	81.2	32.9	114.1
Suspense accounts.....	4.4	3.9	8.3
	85.6	36.8	122.4

Provision for compound interest on Canada savings bonds

This records the estimated amount for the prorated provision to March 31, 1974 for the special compound interest feature applicable to certain Canada savings bonds.

The balance at March 31, 1974 was \$114 million compared with \$81 million at March 31, 1973.

Suspense accounts

These consist of accounts where some uncertainty as to disposition exists. The balance of \$8 million was \$4 million more than at March 31, 1973.

Unmatured Debt

The unmatured debt of Canada as at March 31, 1974 with March 31, 1973 amounts in brackets, was \$29,171 million (\$29,039 million) of which \$28,913 million (\$28,705 million) was payable in Canadian dollars and \$258 million (\$260 million) was payable in United States dollars.

Details of the various loan issues, maturities, cancellations, conversions and redemptions during 1973-74 are given in section 6 of this volume.

TABLE 17

(in millions of dollars)

	Balance at March 31 1973	Net transactions 1973-74	Balance at March 31 1974
UNMATURED DEBT			
Payable in Canadian dollars—			
Marketable bonds.....	13,391.1	168.9	13,560.0
Non marketable bonds—			
Canada savings bonds.....	10,989.2	—583.3	10,405.9
Canada pension plan.....	34.5	7.9	42.4
Treasury bills.....	4,290.0	615.0	4,905.0
	28,704.8	208.5	28,913.3
Payable in United States dollars ⁽¹⁾	259.8	—1.7	258.1
Payable in West German marks ⁽¹⁾	73.9	—73.9	
	29,038.5	132.9	29,171.4

⁽¹⁾ Marketable bonds payable in U.S. dollars are converted at U.S. \$1.00= CAN. \$1.08108 and those payable in Deutsche Marks are converted at D.M. 3.66= CAN. \$1.08108.

Contingent Liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

TABLE 18

CONTINGENT LIABILITIES

(in millions of dollars)

	Amount of guarantee	Amount outstanding
Railway securities guaranteed as to principal and interest—		
Canadian National 2½% due June 15, 1975, U.S. \$6,000,000 ⁽¹⁾	6.0	6.0
Canadian National 5% due May 15, 1977.....	74.4	74.4
Canadian National 4% due February 1, 1981	300.0	300.0
Canadian National 5½% due January 1, 1985	86.0	86.0
Canadian National 5% due October 1, 1987..	137.0	137.0
	603.4	603.4
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30.0	24.0
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽²⁾⁽³⁾	19,000.0	11,089.0
Liability for insurance and guarantees under the Export Development Act ⁽²⁾	1,150.0	646.5
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act.....	381.4	296.4
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	6.0	3.8
Loans made by chartered banks under the Small Businesses Loans Act.....	55.4	28.6
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	620.2	612.3
Loans made by chartered banks to the Can- adian Wheat Board.....	1,210.0	443.4
Loans made by lenders under the Cape Breton Development Act.....	30.0	27.0
Loans made by lenders under the General Adjustment Assistance Program.....	250.0	56.8
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	12.9	9.0
Licensing agreement provisions in the sale of aircraft to Venezuela.....	17.0	17.0
	23,366.3	13,857.2
Loans maintained by approved lending institu- tions under National Housing Acts prior to 1954 Act.....		
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate
	Unstated	Indeterminate

Information regarding obligations and commitments of crown corporations may be found in Volume III.

⁽¹⁾ Liability is subject to exchange rate in effect June 15, 1975.

⁽²⁾ As of December 31, 1973.

⁽³⁾ As reported by approved lenders as of December 31, 1973.

⁽⁴⁾ Includes contingent liability in respect of alternative payments to non-participating province.

⁽⁵⁾ As of December 31, 1973, funds totalling \$7,583,313 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1973 rental contracts totalled \$1,729,000.

SECTION 9

**1973-74
PUBLIC ACCOUNTS**

Statements of Appropriations, Expenditures and Revenue

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THE GOVERNMENT OF CANADA

Statement of Expenditure and Revenue for the Fiscal Year Ended March 31, 1974

(with comparative figures for the preceding year)

EXPENDITURE

	Fiscal year ended	
	March 31, 1974	March 31, 1973
	\$	\$
Agriculture.....	426,419,171	322,314,954
Communications.....	51,435,822	40,403,224
Consumer and Corporate Affairs.....	37,406,919	30,860,316
Energy, Mines and Resources.....	341,852,499	171,239,385
Environment.....	316,062,782	258,188,768
External Affairs.....	439,315,691	388,186,819
Finance.....	4,616,857,651	3,947,699,591
Governor General and Lieutenant-Governors.....	1,721,941	1,489,380
Indian Affairs and Northern Development.....	594,567,249	510,730,522
Industry, Trade and Commerce.....	399,781,138	411,801,414
Justice.....	42,884,060	35,517,319
Labour.....	33,118,261	28,892,484
Manpower and Immigration.....	1,643,140,700	813,915,779
National Defence.....	2,231,983,162	1,932,245,746
National Health and Welfare.....	3,759,323,053	2,923,356,151
National Revenue.....	269,966,362	236,146,303
Parliament.....	41,751,787	34,544,579
Post Office.....	591,162,969	496,472,777
Privy Council.....	19,127,912	35,790,278
Public Works.....	469,735,614	374,133,263
Regional Economic Expansion.....	411,532,232	360,311,103
Science and Technology.....	6,754,810	4,359,549
Secretary of State.....	1,026,423,891	926,099,037
Solicitor General.....	350,049,844	306,308,475
Supply and Services.....	73,429,724	93,140,235
Transport.....	827,492,293	598,856,800
Treasury Board.....	262,583,804	223,967,229
Urban Affairs.....	215,225,124	161,430,775
Veterans Affairs.....	538,292,758	452,332,350
Total expenditure.....	20,039,399,223	16,120,734,605
Budgetary surplus or deficit (-).....	-672,642,591	480,868,870
	19,366,756,632	16,601,603,475

The notes appearing on page 12 are an integral part of this statement.

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

REVENUE

	Fiscal year ended	
	March 31, 1974	March 31, 1973
	\$	\$
Tax revenue—		
Income tax—		
Personal ⁽¹⁾	7,925,803,336	7,172,808,009
Corporation ⁽¹⁾	3,410,977,705	2,653,512,860
Non-resident.....	323,678,371	291,751,934
Social development tax.....		15,600,000
Excise taxes—		
Sales ⁽¹⁾	2,692,861,072	2,288,727,371
Other.....	407,995,965	400,448,386
Oil export tax.....	286,617,261	
Customs import duties.....	1,384,648,328	1,181,837,198
Excise duties.....	685,893,282	637,967,354
Estate tax.....	14,353,554	60,946,059
Miscellaneous.....	390,518	427,361
	17,133,219,392	14,704,026,532
Non-tax revenue—		
Return on investments.....	1,489,205,560	1,264,540,477
Post-Office—net postal revenue.....	480,005,199	470,137,417
Refunds of previous years' expenditure.....	99,321,388	47,639,179
Services and service fees.....	21,006,896	19,101,960
Proceeds from sales.....	19,331,821	18,082,072
Privileges, licences and permits.....	26,455,533	28,103,365
Bullion and coinage.....	58,113,747	23,746,359
Miscellaneous.....	40,097,096	26,226,114
	2,233,537,240	1,897,576,943

⁽¹⁾Excluding tax credited to the Old Age Security Fund—

	1973-74	1972-73
Personal income tax.....	1,300,000,000	1,190,000,000
Corporation income tax.....	299,000,000	266,000,000
Sales tax.....	897,477,024	762,994,978
Total revenue.....	19,366,756,632	16,601,603,475

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act, I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1974.

J. J. MACDONELL,
Auditor General.

Summary of Expenditure by Standard Objects and Departments for the Fiscal Year Ended March 31, 1974

Section (Volume II)	Department	Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture.....	122,151,996	10,838,726	9,143,733	1,303,292	6,299,102	2,369,076	1,338,660
2	Communications.....	24,558,865	1,918,905	2,622,298	473,897	21,365,883	1,426,471	406,257
3	Consumer and Corporate Affairs.....	24,687,995	2,114,000	2,467,765	1,113,598	2,580,881	405,966	108,110
4	Energy, Mines and Resources.....	51,067,838	4,293,328	4,506,798	949,234	10,116,216	5,517,997	907,578
5	Environment.....	144,277,064	13,186,482	20,976,058	2,431,030	35,952,057	12,986,157	9,148,669
6	External Affairs.....	53,777,122	16,591,163	16,586,062	3,136,406	9,923,597	10,458,590	3,450,284
7	Finance.....	15,187,719	1,329,265	1,228,585	260,218	2,169,560	326,329	61,735
8	Governor General and Lieutenant-Governors	974,516	219,454	205,608	7,575	37,681	19,185	3,116
9	Indian Affairs and Northern Development..	109,013,866	15,712,854	14,968,940	1,997,490	74,015,073	5,709,767	12,254,705
10	Industry, Trade and Commerce.....	87,336,975	9,271,905	12,953,214	9,746,869	15,363,663	3,455,448	213,190
11	Justice.....	28,913,723	2,555,576	1,764,488	526,480	1,990,653	203,866	27,543
12	Labour.....	13,444,191	6,675,498	1,425,692	929,430	5,624,911	166,028	43,337
13	Manpower and Immigration.....	130,257,979	10,627,544	12,769,920	3,738,418	222,939,581	1,302,790	65,449
14	National Defence.....	1,164,527,317	359,996,763	97,604,623	7,531,351	93,849,551	15,185,098	123,273,385
15	National Health and Welfare.....	90,556,256	10,280,377	15,038,814	1,971,751	21,655,419	1,145,072	1,053,869
16	National Revenue.....	224,261,171	19,840,731	18,203,163	2,125,080	4,382,027	3,659,086	789,010
17	Parliament.....	26,001,888	5,625,238	3,117,306	3,577,869	356,075	335,091	44,118
18	Post Office.....	429,275,972	36,408,693	102,204,939	3,669,648	2,757,636	2,244,295	2,315,319
19	Privy Council.....	10,474,037	498,706	872,485	293,958	2,293,125	183,256	53,113
20	Public Works.....	77,205,544	7,369,669	6,283,813	310,525	33,338,971	85,766,902	47,928,456
21	Regional Economic Expansion.....	23,046,477	2,109,592	2,848,113	511,444	4,569,461	698,874	289,418
22	Science and Technology.....	2,741,517	207,390	464,993	124,831	2,774,267	28,583	13,764
23	Secretary of State.....	65,188,337	4,783,193	6,108,622	2,074,882	38,144,860	1,264,358	256,001
24	Solicitor General.....	257,970,773	36,547,899	18,709,281	388,924	15,573,212	9,256,353	7,154,630
25	Supply and Services.....	52,903,088	4,036,394	10,505,975	490,051	4,369,301	7,022,145	405,857
26	Transport.....	210,314,860	21,430,712	27,296,335	872,487	65,947,429	4,740,834	10,310,065
27	Treasury Board.....	57,088,553	102,406,082	2,725,022	2,349,365	8,990,361	1,439,882	1,521,898
28	Urban Affairs.....	2,921,923	252,956	648,231	72,908	2,722,078	327,558	11,416
29	Veterans Affairs.....	87,389,051	7,528,562	3,580,755	114,839	26,556,246	405,501	1,256,578
		3,587,516,613	714,657,657	417,831,631	53,093,850	736,658,877	178,050,558	224,705,530

Further details are available in Volume II.

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard objects	Less: receipts and revenues credited to the vote	Net total expenditures	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
11,979,071	2,308,860	5,198,400	251,703,401		7,037,380	431,671,697	5,252,526	426,419,171	1
2,697,837	1,035,070	4,492,430	809,628		31,121	61,838,662	10,402,840	51,435,822	2
1,188,946		2,192,627	525,563		21,467	37,406,918		37,406,918	3
7,231,198	680,588	6,050,080	166,244,861		113,505,223	371,070,939	29,218,440	341,852,499	4
21,729,227	21,384,095	21,436,025	26,472,897		9,890,015	339,869,776	23,806,994	316,062,782	5
5,847,957	1,665,704	6,856,428	310,476,491		624,221	439,394,025	78,334	439,315,691	6
645,800		307,877	1,989,071,314	2,591,897,879	17,719,799	4,620,206,080	3,348,429	4,616,857,651	7
79,929		11,485	145,000		18,392	1,721,941		1,721,941	8
21,557,176	132,619,499	12,332,499	196,207,798		5,746,310	602,135,977	7,568,728	594,567,249	9
5,373,159		1,618,834	254,164,523		283,358	399,781,138		399,781,138	10
760,779		305,208	5,579,207		256,537	42,884,060		42,884,060	11
3,279,727		567,387	709,378		342,938	33,208,517	90,256	33,118,261	12
3,680,820		2,450,943	1,254,125,576		1,255,600	1,643,214,620	73,920	1,643,140,700	13
243,907,776	40,509,074	188,981,519	41,870,878		8,137,180	2,385,374,515	153,391,352	2,231,983,163	14
16,008,437	5,919,716	4,267,737	3,616,571,405		438,297	3,784,907,150	25,584,097	3,759,323,053	15
10,106,884	769,567	5,091,391	15,000		28,944	289,272,054	19,305,692	269,966,362	16
1,535,090		635,351	465,638		58,123	41,751,787		41,751,787	17
16,082,095		27,208,565	131,620		734,676	623,033,458	31,870,489	591,162,969	18
1,147,465		587,748	839,000		1,885,019	19,127,912		19,127,912	19
36,653,669	183,126,717	21,168,047	251,830		200,917	499,605,060	29,869,446	469,735,614	20
3,485,385	3,875,614	949,010	319,208,478		49,940,366	411,532,232		411,532,232	21
109,041		122,658	148,950		18,816	6,754,810		6,754,810	22
3,972,689	181	4,161,399	654,183,815		255,002,673	1,035,141,010	8,717,119	1,026,423,891	23
25,684,448	18,216,390	16,064,093	9,489,689		9,308,451	424,364,143	74,314,299	350,049,844	24
2,883,298		1,242,815	91,121		12,459,903	96,409,948	22,980,224	73,429,724	25
39,541,944	77,312,723	33,705,524	305,272,193		116,401,661	913,146,767	85,654,474	827,492,293	26
11,348,112	4,689,305	2,931,774	82,169,553		204,475	277,864,382	15,280,578	262,583,804	27
292,016		122,640	57,409,490		152,243,908	217,025,124	1,800,000	215,225,124	28
11,862,127	7,802,617	1,612,644	424,293,386		139,286	572,541,592	34,248,834	538,292,758	29
510,672,102	501,915,720	372,673,138	9,968,647,683	2,591,897,879	763,935,056	20,622,256,294	582,857,071	20,039,399,223	

Summary of Appropriations, Expenditures and Unexpended Balances by Departments for the Fiscal Year Ended March 31, 1974

Section (Volume II)	Department	Appropriations	Expenditures	Unexpended Balances	
				Lapsed	Carried forward ⁽¹⁾
		\$	\$	\$	\$
1	Agriculture.....	(2)479,402,564	426,419,171	14,858,756	38,124,637
2	Communications.....	52,696,300	51,435,822	1,260,478	
3	Consumer and Corporate Affairs.....	41,620,289	37,406,919	4,213,370	
4	Energy, Mines and Resources.....	428,849,014	341,852,499	86,996,515	
5	Environment.....	318,519,472	316,062,782	2,456,690	
6	External Affairs.....	(3)451,981,957	439,315,691	684,913	11,981,353
7	Finance.....	4,618,773,776	4,616,857,651	1,916,125	
8	Governor General and Lieutenant-Governors.....	1,733,647	1,721,941	11,706	
9	Indian Affairs and Northern Development.....	(4)613,838,949	594,567,249	17,414,209	1,857,491
10	Industry, Trade and Commerce.....	(5)416,696,603	399,781,138	16,915,465	
11	Justice.....	51,503,216	42,884,060	8,619,156	
12	Labour.....	34,687,828	33,118,261	1,569,567	
13	Manpower and Immigration.....	1,696,489,696	1,643,140,700	53,348,996	
14	National Defence.....	2,234,295,133	2,231,983,162	2,311,971	
15	National Health and Welfare.....	3,772,134,573	3,759,323,053	12,811,520	
16	National Revenue.....	275,980,078	269,966,362	6,013,716	
17	Parliament.....	43,994,672	41,751,787	2,242,885	
18	Post Office.....	600,124,727	591,162,969	8,961,758	
19	Privy Council.....	22,921,063	19,127,912	3,793,151	
20	Public Works.....	481,486,469	469,735,614	11,750,855	
21	Regional Economic Expansion.....	474,787,202	411,532,232	63,254,970	
22	Science and Technology.....	6,834,400	6,754,810	79,590	
23	Secretary of State.....	(6)1,038,319,093	1,026,423,891	11,828,625	66,577
24	Solicitor General.....	372,724,381	350,049,844	22,674,537	
25	Supply and Services.....	75,008,033	73,429,724	1,578,309	
26	Transport.....	864,042,552	827,492,293	36,550,259	
27	Treasury Board.....	(7)331,825,710	262,583,804	69,241,906	
28	Urban Affairs.....	234,792,779	215,225,124	19,567,655	
29	Veterans Affairs.....	547,410,847	538,292,758	9,118,089	
		20,583,475,023	20,039,399,223	492,045,742	52,030,058

(1) Available for expenditure in subsequent fiscal years: Department of Agriculture vote 15, 1970-71, 1971-72, 1972-73 \$38,124,637; Department of External Affairs vote 25, 1973-74 \$11,981,353; Department of Indian Affairs and Northern Development vote 35, 1970-71 and vote 30, 1971-72 \$1,857,491; Department of Secretary of State vote 2b, 1968-69 \$66,577.

(2) Includes \$42,645,208 carried forward from vote 15, Department of Agriculture 1970-71, 1971-72 and 1972-73 appropriations.

(3) Includes \$10,255,039 carried forward from vote 30, Department of External Affairs 1972-73 appropriations.

(4) Includes \$2,047,231 carried forward from vote 35 and vote 30, Department of Indian Affairs and Northern Development 1970-71 and 1971-72 appropriations respectively.

(5) Includes \$68,000,000 carried forward from vote 32b, Department of Industry, Trade and Commerce 1972-73 appropriations.

(6) Includes \$66,759 carried forward from vote 2b, Department of Secretary of State 1968-69 appropriations.

(7) Includes an amount of \$125,808 representing payments to the unemployment insurance account for cost of bilingualism which was recorded as an expenditure of Treasury Board as the appropriations for the Unemployment Insurance Commission did not permit such a charge.

The notes appearing on page 12 are an integral part of this statement.

S. S. REISMAN
Deputy Minister of Finance

H. R. BALLS
Deputy Receiver General for Canada

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1974.

J. J. MACDONELL
Auditor General

Expenditure by Departments and Agency and by Type of Expenditure for 1972-73 and 1973-74

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1972-73	1973-74	1972-73	1973-74	1972-73	1973-74	1972-73	1973-74
Agriculture—								
Department.....	144.4	159.2	6.1	7.5	141.3	229.4	291.8	396.1
Canadian Dairy Commission.....	0.7	0.8					0.7	0.8
Canadian Livestock Feed Board.....	0.4	0.5			21.0	22.2	21.4	22.7
Farm Credit Corporation.....	8.4	6.8					8.4	6.8
	153.9	167.3	6.1	7.5	162.3	251.6	322.3	426.4
Communications—								
Department.....	19.2	22.4	14.9	21.5	0.6	0.8	34.7	44.7
Canadian Radio-Television Commission.....	5.5	6.5	0.1	0.2	0.1		5.7	6.7
	24.7	28.9	15.0	21.7	0.7	0.8	40.4	51.4
Consumer and Corporate Affairs—								
Department.....	28.5	33.8	1.5	2.2	0.3	0.5	30.3	36.5
Prices and Incomes Commission.....	0.6						0.6	
Food Prices Review Board.....		0.9						0.9
	29.1	34.7	1.5	2.2	0.3	0.5	30.9	37.4
Energy, Mines and Resources—								
Department.....	67.0	75.1	7.3	6.5	6.2	159.0	80.5	240.6
Atomic Energy Control Board.....	0.9	1.2	0.1		7.9	7.2	8.9	8.4
Atomic Energy of Canada Limited.....	78.2	87.9					78.2	87.9
National Energy Board.....	3.6	4.8		0.1			3.6	4.9
Energy Supplies Allocation Board.....				0.1				0.1
	149.7	169.0	7.4	6.7	14.1	166.2	171.2	341.9
Environment.....	203.1	244.9	40.1	44.7	15.0	26.5	258.2	316.1
External Affairs—								
Department.....	81.7	102.9	9.1	8.5	21.9	27.4	112.7	138.8
Canadian International Development Agency.....	12.7	16.5	0.2	0.2	262.1	283.1	275.0	299.8
International Joint Commission.....	0.5	0.7					0.5	0.7
	94.9	120.1	9.3	8.7	284.0	310.5	388.2	439.3
Finance—								
Department.....	2,330.5	2,620.4	0.3	0.2	1,610.6	1,989.1	3,941.4	4,609.7
Auditor General.....	4.5	5.1					4.5	5.1
Insurance.....	1.1	1.4	0.1	-0.1			1.2	1.3
Tariff Board.....	0.6	0.7		0.1			0.6	0.8
	2,336.7	2,627.6	0.4	0.2	1,610.6	1,989.1	3,947.7	4,616.9
Governor General and Lieutenant-Governors.....	1.4	1.6			0.1	0.1	1.5	1.7
Indian Affairs and Northern Development.....	220.3	248.1	126.7	150.3	163.7	196.2	510.7	594.6
Industry, Trade and Commerce—								
Department.....	65.0	75.4	0.5	0.6	286.1	253.2	351.6	329.2
Standards Council of Canada.....					0.5	1.0	0.5	1.0
Statistics Canada.....	59.0	68.6	0.7	1.0			59.7	69.6
	124.0	144.0	1.2	1.6	286.6	254.2	411.8	399.8
Justice—								
Department.....	30.5	34.8	0.4	0.3	2.9	5.6	33.8	40.7
Law Reform Commission.....	1.1	1.6					1.1	1.6
Tax Review Board.....	0.6	0.6					0.6	0.6
	32.2	37.0	0.4	0.3	2.9	5.6	35.5	42.9
Labour—								
Department.....	18.7	20.3	0.2	0.1	0.4	0.5	19.3	20.9
Information Canada.....	9.1	10.7	0.3	0.2			9.4	10.9
Canada Labour Relations Board.....	0.2	1.1		0.2			0.2	1.3
	28.0	32.1	0.5	0.5	0.4	0.5	28.9	33.1
Manpower and Immigration—								
Department.....	340.7	383.8	1.5	2.4	430.8	376.6	773.0	762.8
Immigration Appeal Board.....	1.1	1.5					1.1	1.5
Unemployment Insurance Commission.....	1.2	1.3			38.6	877.5	39.8	878.8
	343.0	386.6	1.5	2.4	469.4	1,254.1	813.9	1,643.1
National Defence—								
Department.....	1,743.4	1,961.0	151.3	226.5	34.6	41.1	1,929.3	2,228.6
Defence Construction (1951) Limited.....	2.9	3.4					2.9	3.4
	1,746.3	1,964.4	151.3	226.5	34.6	41.1	1,932.2	2,232.0
National Health and Welfare—								
Department.....	116.4	131.9	10.5	10.1	2,758.4	3,576.2	2,885.3	3,718.2
Medical Research Council.....	0.6	0.7			37.5	40.4	38.1	41.1
	117.0	132.6	10.5	10.1	2,795.9	3,616.6	2,923.4	3,759.3
National Revenue—								
Customs and Excise.....	99.6	110.7	2.3	3.2			101.9	113.9
Taxation.....	132.7	153.4	1.5	2.7			134.2	156.1
	232.3	264.1	3.8	5.9			236.1	270.0

Expenditure by Departments and Agency and by Type of Expenditure—*Concluded*

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1972-73	1973-74	1972-73	1973-74	1972-73	1973-74	1972-73	1973-74
Parliament—								
The Senate.....	5.6	6.0	0.1	0.1	0.1	0.1	5.8	6.2
House of Commons.....	26.6	32.8	0.5	0.6	0.2	0.3	27.3	33.7
Library of Parliament.....	1.5	1.9					1.5	1.9
	33.7	40.7	0.6	0.7	0.3	0.4	34.6	41.8
Post Office.....	486.8	563.2	9.6	27.9	0.1	0.1	496.5	591.2
Privy Council—								
Privy Council Office.....	7.7	8.9	0.6	0.5	1.5	0.8	9.8	10.2
Chief Electoral Officer.....	20.3	1.7					20.3	1.7
Commissioner of Official Languages.....	1.0	1.4					1.0	1.4
Economic Council of Canada.....	2.8	3.6					2.8	3.6
Public Service Staff Relations Board.....	1.9	2.2					1.9	2.2
	33.7	17.8	0.6	0.5	1.5	0.8	35.8	19.1
Public Works.....	208.3	243.8	165.4	225.6	0.4	0.3	374.1	469.7
Regional Economic Expansion—								
Department.....	33.4	36.8	6.4	5.7	262.2	319.2	302.0	361.7
Cape Breton Development Corporation.....	58.3	49.8					58.3	49.8
	91.7	86.6	6.4	5.7	262.2	319.2	360.3	411.5
Science and Technology—								
Ministry.....	2.7	4.9	0.1	0.1	0.2	0.1	3.0	5.1
Science Council of Canada.....	1.4	1.6		0.1			1.4	1.7
	4.1	6.5	0.1	0.2	0.2	0.1	4.4	6.8
Secretary of State—								
Department.....	29.0	36.8	0.7	0.8	576.0	610.1	605.7	647.7
Canada Council.....					32.0	36.5	32.0	36.5
Canadian Broadcasting Corporation.....	205.0	238.8					205.0	238.8
Canadian Film Development Corporation.....	2.6	3.4					2.6	3.4
Company of Young Canadians.....	2.0	2.8					2.0	2.8
National Arts Centre Corporation.....	3.7	4.6					3.7	4.6
National Film Board.....	15.6	17.4					15.6	17.4
National Library.....	5.1	6.2	0.1	0.2			5.2	6.4
National Museums of Canada.....	14.0	17.9	1.3	1.1	4.5	7.5	19.8	26.5
Public Archives.....	5.6	7.1	0.4	0.3			6.0	7.4
Public Service Commission.....	26.5	33.8	0.6	0.8			27.1	34.6
Representation Commissioner.....	1.4	0.3					1.4	0.3
	310.5	369.1	3.1	3.2	612.5	654.1	926.1	1,026.4
Solicitor General—								
Department.....	2.5	3.5	0.1	0.1			2.6	3.6
Correctional Services.....	90.3	110.6	8.1	12.9	0.4	0.4	98.8	123.9
Royal Canadian Mounted Police.....	176.4	192.1	20.1	21.3	8.4	9.1	204.9	222.5
	269.2	306.2	28.3	34.3	8.8	9.5	306.3	350.0
Supply and Services—								
Department.....	84.8	63.9	1.9	1.3	0.1	0.1	86.8	65.3
Canadian Arsenals Limited.....	1.9	1.8	0.2	0.3			2.1	2.1
Canadian Commercial Corporation.....	4.2	6.0					4.2	6.0
	90.9	71.7	2.1	1.6	0.1	0.1	93.1	73.4
Transport—								
Ministry.....	271.9	339.8	85.9	117.9	19.8	58.2	377.6	515.9
Atlantic Pilotage Authority.....	1.1	1.4					1.1	1.4
Canadian National Railways.....					17.8	21.3	17.8	21.3
Canadian Transport Commission.....	10.3	11.9	0.1	0.1	174.7	247.1	185.1	259.1
Great Lakes Pilotage Authority.....	0.2	0.9					0.2	0.9
Laurentian Pilotage Authority.....	1.1	0.8					1.1	0.8
National Harbours Board.....	0.5	1.5	1.8	0.1			2.3	1.6
Pacific Pilotage Authority.....	0.7	0.5					0.7	0.5
The St. Lawrence Seaway Authority.....	13.0	26.0					13.0	26.0
	298.8	382.8	87.8	118.1	212.3	326.6	598.9	827.5
Treasury Board—								
Department.....	77.6	109.2	0.2	0.1	1.4	1.3	79.2	110.6
National Research Council.....	58.3	62.7	9.4	8.8	77.1	80.5	144.8	152.0
	135.9	171.9	9.6	8.9	78.5	81.8	224.0	262.6
Urban Affairs—								
Ministry of State.....	5.0	7.3	0.4	0.1	0.6	1.3	6.0	8.7
Central Mortgage and Housing Corporation.....	70.4	112.2			46.5	56.1	116.9	168.3
National Capital Commission.....	13.3	15.0	25.2	23.2			38.5	38.2
	88.7	134.5	25.6	23.3	47.1	57.4	161.4	215.2
Veterans Affairs.....	97.2	104.6	6.6	9.4	348.5	424.3	452.3	538.3
Total, All Departments and Agencies.....	7,986.1	9,102.4	721.5	948.7	7,413.1	9,988.3	16,120.7	20,039.4

Details of Budgetary Expenditure by Function*

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)		Fiscal year ended March 31		Increase or decrease (—)
	1973	1974			1973	1974	
General government services—				Economic development and sup-			
Legislation and administra-				port— <i>Concluded</i>			
tion—				General research—			
Legislative.....	58.3	48.6	—9.7	Social science research.....	76.1	92.1	16.0
Executive.....	33.7	57.8	24.1	Physical science research.....	142.1	166.7	24.6
Collection of taxes and duties	220.8	270.8	50.0		218.2	258.8	40.6
National capital region.....	38.5	38.2	—0.3	Regional development.....	408.8	468.2	59.4
Other legislation and admini-				Other economic development			
stration.....	97.0	108.3	11.3	and support.....	48.1	55.2	7.1
	448.3	523.7	75.4		2,419.3	2,870.3	451.0
Protection of persons and				Health and welfare—			
property—				Health—			
Justice.....	24.7	32.4	7.7	Public health.....	37.3	42.8	5.5
Correctional services.....	96.4	127.5	31.1	Medical care.....	706.0	756.0	50.0
Police protection.....	203.6	222.5	18.9	Hospital care.....	960.7	1,065.7	105.0
Consumer services.....	41.2	53.1	11.9	Other health.....	18.1	23.9	5.8
Other protection of persons					1,722.1	1,888.4	166.3
and property.....	4.4	5.7	1.3	Income maintenance—			
	370.3	441.2	70.9	Payments to families.....	609.9	995.7	385.8
	818.6	964.9	146.3	Payments to unemployed.....	40.1	877.8	837.7
Foreign affairs—					650.0	1,873.5	1,223.5
External relations—				Social assistance—			
Diplomatic relations.....	87.8	111.2	23.4	Canada assistance plan.....	476.6	506.3	29.7
Contributions to interna-				Payment to Old Age Security			
tional organizations.....	21.9	27.6	5.7	Fund.....		235.0	235.0
	109.7	138.8	29.1	Aid to handicapped.....	11.8	13.3	1.5
Assistance to developing coun-				Other social assistance.....	30.3	47.1	16.8
tries.....	274.2	299.8	25.6		518.7	801.7	283.0
	383.9	438.6	54.7	Veterans benefits.....	444.7	538.3	93.6
Defence.....	1,908.0	2,236.2	328.2	Indians and Eskimos.....	321.4	385.5	64.1
Transportation and communica-				Housing and urban renewal...	122.9	177.0	54.1
tions—				Other health and welfare.....	9.0	9.8	0.8
Air transport.....	169.1	225.5	56.4		3,788.8	5,674.2	1,885.4
Water transport.....	166.0	214.6	48.6	Education assistance—			
Rail transport.....	152.4	207.5	55.1	Post-secondary education.....	481.6	485.6	4.0
Road transport.....	36.1	53.7	17.6	Other education.....	106.8	131.4	24.6
Postal services.....	463.7	591.2	127.5		588.4	617.0	28.6
Telecommunications.....	33.4	44.7	11.3	Culture and recreation—			
Other transportation and com-				Archives, galleries, theatres,			
munications.....	142.7	218.7	76.0	etc.....	31.6	42.5	10.9
	1,163.4	1,555.9	392.5	Parks, historic sites and other			
Economic development and sup-				recreational areas.....	84.9	100.4	15.5
port—				Film, radio and television.....	225.1	262.9	37.8
Primary industry—				Other culture and recreation...	93.3	76.1	—17.2
Agriculture.....	454.5	512.0	57.5		434.9	481.9	47.0
Fisheries.....	77.1	103.7	26.6	Fiscal transfer payments—			
Forestry.....	30.2	39.6	9.4	Statutory subsidies to provin-			
Minerals.....	40.1	196.1	156.0	cial governments.....	33.8	33.8	
Water resources.....	61.4	71.5	10.1	Revenue equalization payments	1,189.2	1,517.1	327.9
Energy.....	97.8	106.8	9.0	Other fiscal transfer payments..	278.3	323.2	44.9
Other primary industry.....	19.5	32.4	12.9		1,501.3	1,874.1	372.8
	780.6	1,062.1	281.5	Public debt.....	2,321.0	2,591.9	270.9
Secondary industry.....	176.3	193.1	16.8	Internal overhead expenses—			
Service industry.....	16.7	19.5	2.8	Government support services...	523.9	633.1	109.2
Foreign trade.....	23.4	29.3	5.9	Contribution to employee pen-			
Labour force—				sion and medical plans.....	269.2	101.3	—167.9
Working conditions.....	12.0	15.1	3.1		793.1	734.4	—58.7
Training.....	533.3	488.7	—44.6	Grand total.....	16,120.7	20,039.4	3,918.7
Immigration.....	36.6	43.0	6.4				
Other labour force.....	165.3	237.3	72.0				
	747.2	784.1	36.9				

* 1972-73 figures have not been adjusted for the proration of public service superannuation costs (see Treasury Board—section 4).

Summary of Revenue by Main Classification and Department for the Fiscal Year Ended March 31, 1974

Section (Volume II)	Department	Tax revenue	Return on investments	Postal revenue	Refunds of previous years' expenditures
		\$	\$	\$	\$
1	Agriculture.....		79,263,680		355,050
2	Communications.....		3,215,041		45,775
3	Consumer and Corporate Affairs.....				22,960
4	Energy, Mines and Resources.....		6,065,544		201,205
5	Environment.....		1,115,989		1,348,625
6	External Affairs.....		1,536,441		418,566
7	Finance.....	390,519	794,365,196		742,138
9	Indian Affairs and Northern Development.....		11,335,456		402,630
10	Industry, Trade and Commerce.....		33,462,601		2,465,419
11	Justice.....				88,487
12	Labour.....		288		42,245
13	Manpower and Immigration.....		78,489		2,074,649
14	National Defence.....		981,105		2,335,500
15	National Health and Welfare.....				679,706
16	National Revenue.....	17,132,828,873	67,614		48,296
17	Parliament.....				27,472
18	Post Office		91	480,005,199	132,181
19	Privy Council.....				33,628
20	Public Works.....				1,285,483
21	Regional Economic Expansion.....		20,632,183		5,731,354
22	Science and Technology.....				961
23	Secretary of State.....		11,332,785		4,813,474
24	Solicitor General.....		542,032		618,897
25	Supply and Services.....		508,670		208,724
26	Transport.....		95,010,889		790,009
27	Treasury Board.....				37,109,033
28	Urban Affairs.....		403,457,825		34,439,208
29	Veterans Affairs.....		26,233,641		2,859,713
		17,133,219,392	1,489,205,560	480,005,199	99,321,388

Services and service fees	Proceeds from sales	Privileges, licences and permits	Bullion and coinage	Miscellaneous	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	
9,335,729	3,711,065	261,713		236,173	93,163,410	1
	2	550		134	3,261,502	2
3,122,994		6,775,962		664,224	10,586,140	3
31,229	80,890	1,154,483		83,175	7,616,526	4
18,269	1,797,085	1,778,287		173,233	6,231,488	5
340,589	910	451,662		417,365	3,165,533	6
708,589			58,113,747	4,658,140	858,978,329	7
426,200	384,810	10,754,890		344,886	23,648,872	9
100,045		85		760,132	36,788,282	10
97,838	617			269,281	456,223	11
3,247	3,320,762	44,063		19,898	3,430,503	12
26,186				1,759,597	3,938,921	13
				63,512	3,380,117	14
255		13,044		3,069,353	3,762,358	15
3,320,076	661,544	96,980		7,275,664	17,144,299,047	16
1,822		2,350		34,806	66,450	17
				48,673	480,186,144	18
				11,198	44,826	19
2,072,235	386,238	316,007		1,394,057	5,454,020	20
1,160,703	315,625	2,311,965		1,713,677	31,865,507	21
				2	963	22
110,505	36,225	1,295,263		364,404	17,952,656	23
58,717	287,230	138,203		232,436	1,877,515	24
26,668	5,925,757	6,347		1,111,212	7,787,378	25
	546,369	1,053,679		2,278,679	99,679,625	26
45,000				2,036	37,156,069	27
	1,876,692			11,666,768	451,440,493	28
				1,444,381	30,537,735	29
21,006,896	19,331,821	26,455,533	58,113,747	40,097,096	19,366,756,632	

The notes appearing on page 12 are an integral part of this statement.

S. S. REISMAN
Deputy Minister of Finance

H. R. BALLS
Deputy Receiver General for Canada

Auditor General's Certificate

The accounts relating to the revenue set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1974.

J. J. MACDONELL,
Auditor General

Notes to Financial Statements of the Government of Canada for the Fiscal Year Ended March 31, 1974

1. REVENUE CREDITED TO APPROPRIATIONS

Revenues of \$19,366.7 million exclude receipts and revenues of \$582.8 million credited to appropriations.

2. EFFECT OF 31ST MARCH FALLING ON A HOLIDAY

Since March 31, 1974 fell on a Sunday, the fiscal year 1973-74 remained opened until Monday, April 1, 1974, in accordance with the provisions of the Interpretation Act (Revised Statutes of Canada 1970 c. I-23, Section 25(1)). The effect of this provision was to include in the fiscal year 1973-74 those receipts and payments on April 1, 1974, that referred to the business of the 1973-74 fiscal year. In addition, payments for goods and services received on April 1, 1974 could be included in 1973-74, if they were made by April 30, 1974.

Receipts on April 1, 1974 credited to the fiscal year 1973-74 were estimated to be \$490 million, with a corresponding debit to cash in transit. In the case of expenditure, no estimate can be made because sums becoming due and payable on April 1 could have been paid over the period up to April 30.

3. ADJUSTMENT OF TAX REVENUES BETWEEN YEARS

An adjustment for provincial property tax credits amounting to \$33.6 million chargeable to the provinces at March 31, 1973 was made in 1973-74. If this adjustment had been made in 1972-73 income tax revenue and the budget surplus would have increased and net debt and the liability to the provinces reflected in the Provincial Tax Collection Agreements Account would have decreased by \$33.6 million. No amendment to either the figures for 1972-73 or those for 1973-74 has been made for this item.

4. OIL EXPORT TAX

The Oil Export Tax provides that the Minister of Finance may make payments equal to 50% of tax revenues derived from the oil export tax, to the exporting provinces in which the exported crude was produced, recovered or extracted. The sum of \$143.3 million, equal to 50% of oil export tax revenues, is included in fiscal transfer payments of the Department of Finance. Of this amount, \$75.8 million was paid to provincial governments by March 31st. The balance of \$67.5 million is included in both expenditure for 1973-74 and other current liabilities at March 31, 1974. This liability was discharged in 1974-75.

5. REFUNDS OF PRIOR YEARS' EXPENDITURE

Revenue from refunds of prior years' expenditure in 1973-74 includes \$36.7 million of reserves for salary increases. These reserves

were deleted from the undisbursed balances of appropriations to special accounts in accordance with Treasury Board Vote 7a, Appropriation Act No. 5, 1973.

6. GOVERNMENT'S CONTRIBUTION TO THE PUBLIC SERVICE SUPER-ANNUATION ACCOUNT AND THE SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT

Commencing with the 1973-74 fiscal year, the Government's contribution to the public service superannuation account and supplementary retirement benefit accounts was charged to each departmental program. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditure.

For comparative purposes, the 1972-73 costs of \$197 million, which were included in Treasury Board's budgetary expenditure for that year, have been prorated to departments on the basis of estimated amounts supplied by Treasury Board.

The total of these charges to budgetary expenditures is shown in Section 4, Table 2 of this Volume.

7. INTEREST ON PUBLIC DEBT

In conformity with the Estimates for 1973-74, \$212 million of additional interest on various superannuation accounts is included in interest on the public debt, a statutory expenditure of the Department of Finance. In 1972-73, additional interest on balances in superannuation accounts amounting to \$169 million was recorded as statutory expenditure of National Defence (Canadian Forces superannuation), \$77 million, Solicitor General (Royal Canadian Mounted Police superannuation), \$5 million and Treasury Board (Public Service superannuation), \$87 million. For comparative purposes the figures for 1972-73 have been adjusted and the \$169 million of additional interest is included in interest on the public debt, under the Department of Finance.

8. TRANSFER OF DUTIES, RESPONSIBILITIES AND LEGISLATIVE CHANGES

The following program transfers reduced the 1973-74 budgetary expenditure of the transferring departments and correspondingly increased that of the acquiring departments:

- (a) Vocational Rehabilitation of Disabled Persons from the Department of Manpower and Immigration to the Department of National Health and Welfare (7.4 million).
- (b) Opportunities for Youth program from the Department of the Secretary of State to the Department of Manpower and Immigration (33.8 million).

Notes to Financial Statements of the Government of Canada for Fiscal Year Ended March 31, 1974—Concluded

Previous year figures have been adjusted for comparative purposes.

Another significant change took place in 1973-74 where the costs of the Supply Administration of the Department of Supply and Services were charged to the Supply Revolving Fund and are no longer a direct charge to expenditure.

In 1972-73, an amount of \$27.1 million was included under Supply Administration; this amount has not been deleted from the 1972-73 figures.

Appropriations and Expenditures by Departments for the Fiscal Year ended March 31, 1974

(with comparative expenditures for the preceding year)

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
AGRICULTURE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and contributions..\$ 25,690,000 00				
Transfer from Treasury Board Vote 15				
public service bilingualism..... 877,900 00				
	26,567,900 00			
Less transfer to Vote 15..... 1,000,000 00				
	25,567,900 00	21,450,309 97	4,117,590 03	17,763,568 88
Stat. Minister of Agriculture—Salary and motor car allowance	16,999 92	16,999 92		16,999 88
Stat. Contributions to superannuation accounts.....	1,178,000 00	1,178,000 00		964,000 00
	26,762,899 92	22,645,309 89	4,117,590 03	18,744,568 76
RESEARCH PROGRAM				
5 Program expenditures, including the costs of publishing				
departmental research papers as supplements to the				
"Canadian Entomologist", the grants listed in the				
Estimates and contributions.....\$ 58,835,000 00				
5a 1,204,000 00				
5b..... 440,000 00				
Transfer from Treasury Board Vote 15				
public service bilingualism..... 240,300 00				
	60,719,300 00	59,301,359 99	1,417,940 01	54,310,436 44
Stat. Contributions to superannuation accounts.....	3,658,000 00	3,658,000 00		3,562,000 00
Stat. Refunds of amounts credited to revenue in previous years	100 00	100 00		
	64,377,400 00	62,959,459 99	1,417,940 01	57,872,436 44
PRODUCTION AND MARKETING PROGRAM				
10 Operating expenditures and authority to spend revenue				
received during the year.....\$ 28,625,000 00				
10a..... 56,400 00				
Transfer from Treasury Board Vote 15				
public service bilingualism..... 90,300 00				
	28,771,700 00	28,492,462 47	279,237 53	25,412,223 89
15 The grants listed in the Estimates and				
contributions.....\$114,507,000 00				
15a..... 2,682,000 00				
15b To extend the purposes of Agri-				
culture Vote 15, Appropriation Act				
No. 4, 1973,				
(a) to increase from \$15,000,000 to				
\$50,000,000 the amount by which				
a payment made under Subsection				
5(3) of the Agricultural Products				
Board Act may exceed the balance				
of the Agricultural Products Board				
Account;				
(b) to authorize the transfer of				
\$1,000,000 from Agriculture Vote				
1, Appropriation Act No. 4, 1973,				
for the purposes of this Vote; and				
to provide a further amount of..... 39,950,000 00				
Transfer from Vote 1..... 1,000,000 00				
Unexpended balance carried forward				
from Vote 15 (1972-73 appropriations) 42,645,208 00				
	200,784,208 00	159,884,206 74	*40,900,001 26	135,164,095 10

*Includes \$38,124,636 85 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
AGRICULTURE—Concluded				
Department—Concluded				
PRODUCTION AND MARKETING PROGRAM—Concluded				
16a Payments, in accordance with agreements entered into by the Minister with the provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder.....	52,790,000 00	51,473,766 49	1,316,233 51	
Stat. Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36).....	15,181,871 51	15,181,871 51		4,143,905 87
Stat. Grants to agencies established under the Farm Products Marketing Agencies Act.....	100,000 00	100,000 00		
Stat. Contributions to superannuation accounts.....	2,007,000 00	2,007,000 00		1,740,000 00
Stat. Refunds of amounts credited to revenue in previous years.....	282 59	282 59		
	299,635,062 10	257,139,589 80	42,495,472 30	166,460,224 86
HEALTH OF ANIMALS PROGRAM				
25 Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year..\$ 33,116,000 00				
25b.....	519,800 00			
Transfer from Treasury Board Vote 5 contingencies.....	525,600 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	17,700 00			
Stat. Contributions to superannuation accounts.....	34,179,100 00	33,991,857 64	187,242 36	30,420,941 16
	2,430,000 00	2,430,000 00		2,253,000 00
	36,609,100 00	36,421,857 64	187,242 36	32,673,941 16
CANADIAN GRAIN COMMISSION PROGRAM				
30 Program expenditures, contributions and authority to purchase and sell screenings.....\$ 17,038,000 00				
30a.....	155,000 00			
Stat. Salaries of the Commissioners (R.S. c. G-16).....	17,193,000 00	15,828,997 49	1,364,002 51	15,062,170 53
Stat. Contributions to superannuation accounts.....	89,101 74	89,101 74		79,601 53
	1,038,000 00	1,038,000 00		939,000 00
	18,320,101 74	16,956,099 23	1,364,002 51	16,080,772 06
	445,704,563 76	396,122,316 55	49,582,247 21	291,831,943 28
Canadian Dairy Commission				
35 Program expenditures.....	821,000 00	751,465 91	69,534 09	655,723 88
Canadian Livestock Feed Board				
40 Operating expenditures.....	477,000 00	464,084 32	12,915 68	430,817 61
45 Contributions.....	23,800,000 00	22,273,304 15	1,526,695 85	20,950,469 76
	24,277,000 00	22,737,388 47	1,539,611 53	21,381,287 37
Farm Credit Corporation				
50 Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1974.....	8,600,000 00	6,808,000 00	1,792,000 00	8,446,000 00
Total.....	479,402,563 76	426,419,170 93	52,983,392 83	322,314,954 53

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
COMMUNICATIONS				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences.....	\$ 19,214,000 00			
1a.....	1,803,000 00			
1b.....	676,300 00			
Transfer from Treasury Board Vote 5 contingencies.....	121,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,056,000 00			
		22,870,300 00	21,706,892 08	1,163,407 92
5 Capital expenditures.....	\$ 21,528,000 00			18,501,439 19
5a.....	40,000 00			
		21,568,000 00	21,530,358 90	37,641 10
Stat. Minister of Communications—Salary and motor car allowance.....	16,999 92	16,999 92		14,838,528 87
Stat. Contributions to superannuation accounts.....	1,435,000 00	1,435,000 00		16,999 88
<i>Expenditures from appropriations not required for 1973-74....</i>				1,315,000 00
		45,890,299 92	44,689,250 90	40 00
			1,201,049 02	34,672,007 94
Canadian Radio-Television Commission				
15 Program expenditures and contributions..	\$ 5,895,000 00			
15a.....	482,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	112,000 00			
		6,489,000 00	6,429,571 16	59,428 84
Stat. Contributions to superannuation accounts.....		317,000 00	317,000 00	5,444,215 94
		6,806,000 00	6,746,571 16	287,000 00
			59,428 84	5,731,215 94
Total.....		52,696,299 92	51,435,822 06	1,260,477 86
				40,403,223 88

CONSUMER AND CORPORATE AFFAIRS

Details of expenditure and revenue are given in volume II

Department

ADMINISTRATION PROGRAM

1 Program expenditures.....	\$ 6,469,000 00			
1a.....	1,158,585 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	488,000 00			
		8,115,585 00	7,497,688 85	617,896 15
Stat. Minister of Consumer and Corporate Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		4,959,645 28
Stat. Contributions to superannuation accounts.....	281,000 00	281,000 00		16,999 92
	8,413,584 92	7,795,688 77	617,896 15	173,000 00
				5,149,645 20

CONSUMER AFFAIRS PROGRAM

5 Program expenditures and the grants listed in the Estimates.....	\$ 14,373,000 00			
5a.....	100,000 00			
5b.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	38,000 00			
		14,511,001 00	12,579,906 10	1,931,094 90
Stat. Contributions to superannuation accounts.....		841,000 00	841,000 00	10,933,463 64
		15,352,001 00	13,420,906 10	629,000 00
				11,562,463 64

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
CONSUMER AND CORPORATE AFFAIRS—Concluded				
Department—Concluded				
CORPORATE AFFAIRS PROGRAM				
10 Program expenditures and the grant listed in the Estimates.....	\$ 12,200,000 00			
10b.....	1 00			
	12,200,001 00	10,986,025 12	1,213,975 88	9,869,165 59
Stat. Contributions to superannuation accounts.....	746,000 00	746,000 00		659,000 00
Stat. Refunds of amounts credited to revenue in previous years....	16,201 42	16,201 42		23,234 56
	12,962,202 42	11,748,226 54	1,213,975 88	10,551,400 15
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM				
15 Office of investigation and research—Operating expenditures.....	3,408,000 00	3,154,801 75	253,198 25	2,748,803 65
20 Restrictive Trade Practices Commission—Operating expenditures.....	261,000 00	110,038 56	150,961 44	97,145 18
Stat. Contributions to superannuation accounts.....	246,000 00	246,000 00		154,000 00
	3,915,000 00	3,510,840 31	404,159 69	2,999,948 83
	40,642,788 34	36,475,661 72	4,167,126 62	30,263,457 82
Prices and Incomes Commission				
Expenditures from appropriations not required for 1973-74..				596,858 47
Food Prices Review Board				
25b Program expenditures.....	977,500 00	931,256 76	46,243 24	
Total.....	41,620,288 34	37,406,918 48	4,213,369 86	30,860,316 29
ENERGY, MINES AND RESOURCES				
Details of expenditure and revenue are given in volume II				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and authority to spend revenue received during the year.....	\$ 7,271,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	73,164 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	230,100 00			
	7,574,264 00	6,756,410 31	817,853 69	6,287,648 69
Stat. Minister of Energy, Mines and Resources—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts.....	400,000 00	400,000 00		378,000 00
	7,991,263 92	7,173,410 23	817,853 69	6,682,648 61
MINERAL AND ENERGY RESOURCES PROGRAM				
5 Program expenditures, the grants listed in the Estimates and contributions.....	\$ 38,571,000 00			
5a.....	1,029,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	455,515 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	12,700 00			
	40,068,215 00			
Less transfer to Vote 20.....	257,000 00			
	39,811,215 00	38,560,208 06	1,251,006 94	35,612,447 94
10 Uranium Canada Limited—Program expenditures.....	8,000 00	5,026 48	2,973 52	

Appropriations and Expenditures—Continued

Vote	1973-74	1973-74	Unexpended	1972-73
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—Continued				
Department—Concluded				
MINERAL AND ENERGY RESOURCES PROGRAM—Concluded				
Stat. Contributions to superannuation accounts.....	1,909,000 00	1,909,000 00		1,767,000 00
11b Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as prescribed in the regulations,				
(a) from outside Canada,				
(b) for consumption within Canada,				
such payments being for the restraint of prices of petroleum products to consumers during the period commencing on January 1, 1974 and ending on March 31, 1974, primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line.....	240,000,000 00	157,353,354 17	82,646,645 83	
Expenditures from appropriations not required for 1973-74....				4,524,920 92
	281,728,215 00	197,827,588 71	83,900,626 29	41,904,368 86
EARTH SCIENCES PROGRAM				
20 Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions.....	\$ 32,661,000 00			
20a.....	1,009,000 00			
20b To authorize the transfer of \$257,000 from Energy, Mines and Resources, Vote 5, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	306,000 00			
Transfer from Vote 5.....	257,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	515,528 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	17,700 00			
	34,766,228 00	34,219,652 13	546,575 87	30,646,958 37
Stat. Contributions to superannuation accounts.....	1,318,000 00	1,318,000 00		1,309,000 00
Expenditures from appropriations not required for 1973-74....				694 63
	36,084,228 00	35,537,652 13	546,575 87	31,956,653 00
	325,803,706 92	240,538,651 07	85,265,055 85	80,543,670 47
Atomic Energy Control Board				
25 Operating expenditures.....	\$ 1,051,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	43,000 00			
	1,094,000 00	1,068,331 15	25,668 85	906,119 70
30 The grants listed in the Estimates and contributions.....	7,245,000 00	7,245,000 00		7,895,000 00
Stat. Contributions to superannuation accounts.....	64,000 00	64,000 00		60,000 00
	8,403,000 00	8,377,331 15	25,668 85	8,861,119 70
Atomic Energy of Canada Limited				
NUCLEAR RESEARCH AND UTILIZATION PROGRAM				
35 Operating expenditures.....	83,680,000 00	82,158,835 84	1,521,164 16	72,464,214 90
40 Capital expenditures.....	5,759,000 00	5,759,000 00		5,742,000 00
	89,439,000 00	87,917,835 84	1,521,164 16	78,206,214 90

Appropriations and Expenditures—Continued

Vote				
	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—Concluded				
National Energy Board				
55 Program expenditures	\$ 4,443,352 00			
55a.....	346,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	57,500 00			
	4,846,852 00	4,662,225 92	184,626 08	3,400,379 56
Stat. Contributions to superannuation accounts.....	276,000 00	276,000 00		228,000 00
	5,122,852 00	4,938,225 92	184,626 08	3,628,379 56
Energy Supplies Allocation Board				
Stat. Expenditures of the Board.....	80,454 52	80,454 52		
Total.....	428,849,013 44	341,852,498 50	86,996,514 94	171,239,384 63
ENVIRONMENT				
<i>Details of expenditure and revenue are given in volume II</i>				
ADMINISTRATION PROGRAM				
1 Program expenditures, the grant listed in the Estimates and contributions.....	\$ 12,653,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,503,000 00			
	14,156,000 00			
Less transfer to Vote 15.....	351,686 00			
	13,804,314 00	13,387,567 83	416,746 17	13,230,060 80
Stat. Minister of the Environment—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts.....	650,000 00	650,000 00		583,000 00
Stat. Refunds of amounts credited to revenue in previous years....	1,215 47	1,215 47		834 40
	14,472,529 39	14,055,783 22	416,746 17	13,830,895 12
FISHERIES AND MARINE PROGRAM				
5 Operating expenditures, the grants listed in the Estimates and contributions, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries com- mission, authority to make recoverable advances in the amounts of the share of international fisheries commis- sions of joint cost projects and to spend revenue received during the year.....	\$ 88,089,000 00			
5a.....	11,376,163 00			
5b To authorize the transfer of \$900,000 from Environment Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$71,499; and to provide a further amount of.....	12,106,743 00			
Transfer from Vote 10.....	900,000 00			
	112,471,906 00	111,905,750 24	566,155 76	80,857,682 82
10 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels.....	\$ 18,564,000 00			

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
ENVIRONMENT—Concluded				
FISHERIES AND MARINE PROGRAM—Concluded				
10a.....	7,636,544 00			
	26,200,544 00			
Less transfer to Vote 5.....	900,000 00			
	25,300,544 00	25,077,404 05	223,139,95	23,138,437 79
Stat. Contributions to superannuation accounts.....	4,734,000 00	4,734,000 00		4,534,000 00
Expenditures from appropriations not required for 1973-74....				1,500,000 00
	142,506,450 00	141,717,154 29	789,295 71	110,030,120 61
ENVIRONMENTAL SERVICES PROGRAM				
15 Operating expenditures including recoverable expenditures, incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; operating expenditures including recoverable expenditures incurred in respect of the Saskatchewan-Nelson Basin Board; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year.....	\$117,237,000 00			
15a.....	3,423,476 00			
15b To authorize the transfer of \$351,686 from Environment Vote 1 and \$635,000 from Environment Vote 20, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	905,530 00			
Transfer from Vote 1.....	351,686 00			
Transfer from Vote 20.....	635,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,000,000 00			
	123,552,692 00	122,853,308 65	699 383 35	101,883,203 73
20 Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....	\$ 19,470,000 00			
20a.....	271,300 00			
	19,741,300 00			
Less transfer to Vote 15.....	635,000 00			
	19,106,300 00	18,974,102 47	132,197 53	20,226,677 01
25 The grants listed in the Estimates and contributions.....	\$ 9,570,000 00			
25a.....	1 00			
25b.....	3,120,500 00			
	12,690,501 00	12,271,433 06	419,067 94	7,198,871 92
Stat. Contributions to superannuation accounts.....	6,191,000 00	6,191,000 00		5,019,000 00
	161,540,493 00	160,289,844 18	1,250,648 82	134,327,752 66
Total.....	318,519,472 39	316,062,781 69	2,456,690 70	258,188,768 39

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
EXTERNAL AFFAIRS				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
CANADIAN INTERESTS ABROAD PROGRAM				
1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$ 89,389,072 00			
1a.....	8,672,888 00			
1b.....	1,392,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	815,500 00			
5 Capital expenditures.....	\$ 9,033,000 00	100,269,460 00	99,143,161 69	1,126,298 31
5a.....	434,900 00			78,634,195 79
		9,467,900 00	8,537,255 11	930,644 89
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1973 which is. \$ 24,499,716 00				9,058,349 18
10a.....	1 00			
10b Contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1974 which is..	1,269,991 00			
		25,769,708 00	27,329,413 39	-1,559,705 39
Stat. Secretary of State for External Affairs—Salary and motor car allowance.....		16,999 92	16,999 92	21,858,111 96
Stat. Payments under the Diplomatic Service (Special) Superannuation Act.....		48,947 90	48,947 90	16,999 92
Stat. Supplementary retirement benefits—Benefits re diplomatic service superannuation.....		4,000 00	4,000 00	43,289 56
Stat. Contributions to superannuation accounts.....		3,283,000 00	3,283,000 00	
Stat. Refunds of amounts credited to revenue in previous years....		29,099 71	29,099 71	3,006,000 00
		138,889,115 53	138,391,877 72	6,347 63
				497,237 81
				112,623,294 04
WORLD EXHIBITIONS PROGRAM				
15 Program expenditures and contributions..	\$ 185,000 00			
15a.....	200,000 00			
		385,000 00	350,976 82	34,023 18
Stat. Contributions to superannuation accounts.....		7,000 00	7,000 00	127,363 26
		392,000 00	357,976 82	6,000 00
				34,023 18
				133,363 26
		139,281,115 53	138,749,854 54	531,260 99
				112,756,657 30

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
EXTERNAL AFFAIRS—Concluded					
Canadian International Development Agency					
20	Operating expenditures.....	\$ 15,208,000 00			
	20a.....	503,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	511,800 00			
		16,222,800 00	15,892,231 22	330,568 78	12,189,775 88
25	The grants listed in the Estimates, the commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1973 which is.....	\$284,484,000 00			
	25a.....	1 00			
	25b To extend the purposes of the special account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, to authorize payment, in accordance with regulations prescribed by the Governor in Council, of educational, training, living, clothing, transportation, home leave, medical and burial expenses, of marriage allowance, and of other expenses and costs arising out of the provision of educational and technical training for persons of developing countries, and where families have been authorized to accompany such persons, such transportation and medical expenses for these families as may be necessary.....	1 00			
	Unexpended balance carried forward from Vote 30 (1972-73 appropriations).....	10,255,039 24			
		294,739,041 24	283,094,803 90	*11,644,237 34	262,110,031 66
Stat.	Contributions to superannuation accounts.....	853,000 00	853,000 00		662,000 00
		311,814,841 24	299,840,035 12	11,974,806 12	274,961,807 54
*The unexpended balance of \$11,644,237 34 is composed of the following items:					
	(a) unexpended balances of international food aid account carried forward to fiscal year 1974-75.....	\$11,981,352 93			
	(b) overpayment of multilateral assistance program grants as authorized by vote wording.....	(379 400 56)			
	(c) lapsing balances of other listed grants.....	42,284 97			
		\$11,644,237 34			
International Joint Commission					
35	Salaries and expenses of the Canadian section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality.....	870,000 00	709,800 87	160,199 13	452,354 54
Stat.	Contributions to superannuation accounts.....	16,000 00	16,000 00		16,000 00
		886,000 00	725,800 87	160,199 13	468,354 54
	Total.....	451,981,956 77	439,315,690 53	12,666,266 24	388,186,819 38

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
FINANCE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office and authority to spend revenue received during the year.....	\$ 10,516,000 00			
1a.....	279,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	431,000 00			
	11,226,500 00	10,585,130 20	641,369 80	8,889,640 84
Stat. Minister of Finance—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue.....	132,259 64	132,259 64		98,475 73
Stat. Contributions to superannuation accounts.....	638,000 00	638,000 00		509,000 00
Stat. Refunds of amounts credited to revenue in previous years..	763 90	763 90		
Stat. Write-off of active assets.....	1,126 94	1,126 94		
	12,015,650 40	11,374,280 60	641,369 80	9,514,116 49
MUNICIPAL GRANTS PROGRAM				
5 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to Provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act.....	65,702,000 00	65,384,595 62	317,404 38	62,155,717 19
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10).....	2,586,568,256 18	2,586,568,256 18		2,315,795,164 98
Stat. Servicing costs and cost of issuing new loans (R.S. c. F-10)	5,329,623 33	5,329,623 33		5,171,122 95
	2,591,897,879 51	2,591,897,879 51		2,320,966,287 93
PREMIUM, DISCOUNT AND EXCHANGE				
Stat. Premium, discount and exchange.....	16,998,870 44	16,998,870 44		203,710 70
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, 1966-67 (R.S. c. F-6) and other statutory authority.....	1,550,951,954 93	1,550,951,954 93		1,222,981,771 22
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37).....	26,363,125 00	26,363,125 00		80,931,283 00
Stat. Payments to provinces under the Oil Export Tax Act.....	143,308,630 34	143,308,630 34		
	1,720,623,710 27	1,720,623,710 27		1,303,913,054 22
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6).....	153,413,700 45	153,413,700 45		197,462,799 37
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17).....	36,198,169 30	36,198,169 30		34,792,259 36
ANTI-DUMPING TRIBUNAL PROGRAM				
10 Program expenditures.....	\$ 258,000 00			
10a.....	105,000 00			
	363,000 00	349,363 43	13,636 57	243,863 52
Stat. Contributions to superannuation accounts.....	17,000 00	17,000 00		17,000 00
	380,000 00	366,363 43	13,636 57	260,863 52

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
FINANCE—Concluded				
Department—Concluded				
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971.....	6,514,960 77	6,514,960 77		9,581,579 85
WINTER CAPITAL PROJECTS FUND PROGRAM 1972				
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973.....	1,916,177 57	1,916,177 57		
SPECIAL PROGRAMS				
11a Contributions to the Government of New Brunswick for assistance in meeting costs relating to floods in 1973.....	5,000,000 00	5,000,000 00		
12a Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966.....	20,000 00	20,000 00		
Expenditures from appropriations not required for 1973-74..	5,020,000 00	5,020,000 00		2,500,000 00 2,500,000 00
	4,610,681,118 71	4,609,708,707 96	972,410 75	3,941,350,388 63
Auditor General				
15 Program expenditures.....	5,418,000 00	4,629,669 59	788,330 41	4,140,081 55
Stat. Salary of the Auditor General.....	41,858 44	41,858 44		41,283 32
Stat. Contributions to superannuation accounts.....	373,000 00	373,000 00		330,000 00
	5,832,858 44	5,044,528 03	788,330 41	4,511,364 87
Insurance				
20 Program expenditures and authority to spend revenue received during the year.....\$ 691,000 00				
Transfer from Treasury Board Vote 15 public service bilingualism..... 19,000 00				
	710,000 00	639,615 75	70,384 25	767,399 97
Stat. Civil Service insurance actuarial liability adjustment.....	519,569 37	519,569 37		313,143 83
Stat. Contributions to superannuation accounts.....	173,000 00	173,000 00		156,000 00
	1,402,569 37	1,332,185 12	70,384 25	1,236,543 80
Tariff Board				
25 Program expenditures.....\$ 523,000 00				
25a..... 70,000 00				
	593,000 00	508,000 29	84,999 71	377,495 32
Stat. Salaries of the members of the Tariff Board (R.S. c. T-1)..	215,230 06	215,230 06		170,798 35
Stat. Contributions to superannuation accounts.....	49,000 00	49,000 00		53,000 00
	857,230 06	772,230 35	84,999 71	601,293 67
Total.....	4,618,773,776 58	4,616,857,651 46	1,916,125 12	3,947,699,590 97
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Program expenditures and the grants listed in the Estimates	1,355,527 00	1,343,820 66	11,706 34	1,123,274 21
Stat. Salary of the Governor General (R.S. c. G-14).....	48,666 60	48,666 60		48,666 60
Stat. Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2).....	181,999 80	181,999 80		181,999 80
Stat. Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15).....	63,453 92	63,453 92		57,439 20
Stat. Contributions to superannuation accounts.....	84,000 00	84,000 00		78,000 00
Total.....	1,733,647 32	1,721,940 98	11,706 34	1,489,379 81

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1	Program expenditures.....\$ 12,277,500 00			
	1a.....635,000 00			
	Transfer from Treasury Board Vote 15			
	public service bilingualism.....490,300 00			
		13,402,800 00	13,237,741 67	165,058 33
				11,291,380 66
Stat.	Minister of Indian Affairs and Northern Development—			
	Salary and motor car allowance.....16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts.....850,000 00	850,000 00		746,000 00
	<i>Expenditures from appropriations not required for 1973-74..</i>			2,038 44
		14,269,799 92	14,104,741 59	165,058 33
				12,056,419 02
INDIAN AND ESKIMO AFFAIRS PROGRAM				
5	Operating expenditure, including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indian and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec.....\$256,913,000 00			
	5a To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 4, 1973 to reimburse the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Loans, Investments and Advances Vote L18b, Appropriation Act No. 1, 1972 in the amount of \$307,471 to offset the excess of expenditures over revenues and to provide a further amount of.....	2,680,000 00		
	5b To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 4, 1973,			
	(a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$33,161.01;			
	(b) to reimburse the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Indian Affairs and Northern Development Vote L18b, Appropria-			

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued				
Department—Continued				
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
	tion Act No. 1, 1972, in the amount of \$279,000 to offset the excess of expenditures over revenues;			
(c)	to reimburse the Special Account established by Loans, Investments and Advances Vote L49c, Appropriation Act No. 9, 1966, in the amount currently outstanding of \$244,506.45 and thereupon to repeal the said Vote L49c;			
(d)	to extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972, to include corporations without share capital and co-operative associations all the members of which are Indians on Indian Reserves, in the description of persons in respect of which the Minister may guarantee loans made by Central Mortgage and Housing Corporation; and			
	to provide a further amount of.....	245,000 00		
	Transfer from Treasury Board Vote 5 contingencies.....	939,668 00		
		260,777,668 00	259,496,847 81	1,280,820 19 215,844,249 61
10	Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the share of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other			
	buildings.....	\$ 65,934,000 00		
	10a.....	3,305,000 00		
	10b.....	1,555,000 00		
		70,794,000 00	70,777,338 45	16,661 55 63,068,412 64
Stat.	Indian annuities and miscellaneous pensions.....	640,114 00	640,114 00	608,126 00
Stat.	Write-off of active assets.....	41,890 67	41,890 67	3,323 30
Stat.	Write-off of loans issued from Indian housing assistance account.....	600,360 67	600,360 67	457,440 61
Stat.	Refunds of amounts credited to revenue in previous years..	11,540 43	11,540 43	5,820 96
Stat.	Contributions to superannuation accounts.....	4,596,000 00	4,596,000 00	4,504,000 00
		337,461,573 77	336,164,092 03	1,297,481 74 284,491,373 12
NORTHERN DEVELOPMENT PROGRAM				
25	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....\$ 28,941,900 00			

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued				
Department—Continued				
NORTHERN DEVELOPMENT PROGRAM—Concluded				
25a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$6,295.44.....	1 00			
25b To authorize the transfer of \$238,000 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	496,700 00			
Transfer from Vote 35.....	238,000 00			
	29,676,601 00			
Less transfer to Vote 35.....	453,700 00			
	29,222,901 00	28,891,175 65	331,725 35	27,311,239 57
30 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council.....	\$ 51,055,000 00			
Less transfer to Vote 35.....	300,000 00			
	50,755,000 00	36,188,844 10	14,566,155 90	31,203,581 38
35 The grants and other transfer payments listed in the Estimates and contributions.....	\$ 88,047,000 00			
35a To authorize the transfer of \$453,700 from Indian Affairs and Northern Development Vote 25 and \$300,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 4, 1973 for the purposes of this Vote.....	1 00			
Transfer from Vote 25.....	453,700 00			
Transfer from Vote 30.....	300,000 00			
Unexpended balance carried forward from Vote 30, Appropriations of 1972-73 for Northern Mineral Assistance Grants....	2,047,231 04			
	90,847,932 04			
Less transfer to Vote 25.....	238,000 00			
	90,609,932 04	88,287,191 31	*2,322,740 73	79,721,077 89
Stat. Contributions to superannuation accounts.....	583,000 00	583,000 00		585,000 00
Stat. Refunds of amounts credited to revenue in previous years..	133,175 60	133,175 60		83,244 14
Stat. Write-off of active assets.....	5,340 00	5,340 00		
	171,309,348 64	154,088,726 66	17,220,621 98	138,904,142 98
CONSERVATION PROGRAM				
50 Operating expenditures including the grants listed in the Estimates; expenditures on other than federal property; expenditures in respect of proposed new national parks; and authority to spend revenue received during the year.....	\$ 45,032,100 00			
70a.....	1 00			
70b To extend the purposes of Indian Affairs and Northern Development Vote 70, Appropriation Act No. 4,				

*Includes \$1,857,490 61 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
Department—Concluded				
CONSERVATION PROGRAM—Concluded				
1973, to include expenditures on historic and scenic travel routes, and areas of natural or historic significance.....	1 00			
	45,032,102 00	44,562,462 96	469,639 04	40,533,684 66
75 Capital expenditures including payments to provinces or municipalities as contributions towards the costs of undertakings carried out by those bodies, expenditures on other than federal property and expenditures in respect of proposed new national parks..\$ 35,448,800 00				
75a.....	5,786,425 00			
75b To extend the purposes of Indian Affairs and Northern Development Vote 75, Appropriation Act No. 4, 1973, to include expenditures on historic and scenic travel routes, and areas of natural or historic significance and to provide a further amount of.....	1,882,900 00			
	43,118,125 00	42,999,226 02	118,898 98	32,060,867 69
80 Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec.....	520,000 00	520,000 00		785,000 00
Stat. Contributions to superannuation accounts.....	2,128,000 00	2,128,000 00		1,894,000 00
	90,798,227 00	90,209,688 98	588,538 02	75,273,552 35
	613,838,949 33	594,567,249 26	19,271,700 07	510,725,487 47
Northern Canada Power Commission				
<i>Expenditures from appropriations not required for 1973-74..</i>				5,034 85
Total.....	613,838,949 33	594,567,249 26	19,271,700 07	510,730,522 32

INDUSTRY, TRADE AND COMMERCE

Details of expenditure and revenue are given in volume II

Department

TRADE-INDUSTRIAL PROGRAM

1 Operating expenditures.....\$ 50,281,000 00

1a To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 4, 1973, to reimburse a balance of \$55,831.40 concurrently outstanding in the departmental loan account as a result of loans made pursuant to Loans, Investments and Advances Vote L75, Appropriation Act No. 4, 1968 and to authorize the transfer of \$1,764,931 from Industry, Trade and Commerce Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00
1b To authorize the transfer of \$299,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00
Transfer from Vote 25.....	299,999 00
Transfer from Vote 10.....	1,764,931 00

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued				
Department—Continued				
TRADE-INDUSTRIAL PROGRAM—Concluded				
Transfer from Treasury Board Vote 10 student summer employment.....	30,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,122,900 00			
	53,498,832 00	52,617,125 28	881,706 72	45,482,471 98
5 Textile and Clothing Board—Operating expenditures.....	205,000 00	169,905 54	35,094 46	167,009 35
10 The grants listed in the Estimates, contributions and to increase to \$140,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manu- facturing industry by supporting selected civil (non- defence) development projects.....\$137,889,500 00				
Less transfers to:				
Vote 1.....\$ 1,764,931 00				
Vote 11b.....2,300,000 00				
	4,064,931 00			
11b Payment to the Iron Ore Company of Canada in the amount of \$10,000,000 as compensation for its net costs of having foregone, in connection with the construction of capital works in Canada, certain available foreign concessional financing and to authorize the transfer of \$2,300,000 from Industry, Trade and Commerce Vote 10, \$700,000 from Industry, Trade and Commerce Vote 25 and \$3,000,000 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....\$ 4,000,000 00	133,824,569 00	127,715,585 25	6,108,983 75	112,241,889 46
Transfer from Vote 10.....	2,300,000 00			
Transfer from Vote 25.....	700,000 00			
Transfer from Vote 35.....	3,000,000 00			
	10,000,000 00	10,000,000 00		
Stat. Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 86
Stat. General incentives to industry for the expansion of scien- tific research and development in Canada.....	30,416,274 24	30,416,274 24		31,962,756 07
Stat. Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971.....	327,988 10	327,988 10		752,548 44
Stat. Contributions to superannuation accounts.....	2,767,000 00	2,767,000 00		2,400,000 00
Stat. Refunds of amounts credited to revenue in previous years.. Expenditures from appropriations not required for 1973-74..	44,498 86	44,498 86		524 23
	231,101,162 12	224,075,377 19	7,025,784 93	193,024,199 39
TOURISM PROGRAM				
25 Program expenditures, the grant listed in the Estimates and contributions.....\$ 21,294,000 00				
Transfer from Treasury Board Vote 15 public service bilingualism.....	53,000 00			
	21,347,000 00			
Less transfers to:				
Vote 1.....299,999 00				
Vote 11b.....700,000 00				
	999,999 00			
	20,347,001 00	19,202,464 15	1,144,536 85	16,683,945 13
Stat. Contributions to superannuation accounts.....	312,000 00	312,000 00		265,000 00
	20,659,001 00	19,514,464 15	1,144,536 85	16,948,945 13
GRAINS AND OILSEEDS PROGRAM				
30 Operating expenditures.....	2,148,000 00	1,213,645 80	934,354 20	1,031,560 08

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued				
Department—Concluded				
GRAINS AND OILSEEDS PROGRAM—Concluded				
32a Payments, in accordance with regulations prescribed by the Governor in Council,				
(a) to persons who are Canadian citizens or landed immigrants within the meaning of the Immigration Act, or in the case of corporations are controlled by shareholders who are Canadian citizens or landed immigrants within the meaning of the Immigration Act and				
(i) are producers in the designated area, as defined in the Canadian Wheat Board Act, to whom permit books for the 1972-73 crop year have been issued under that Act,				
(ii) are actual producers of wheat in Ontario who have marketed wheat under the marketing plan of the Ontario Wheat Producers Marketing Board, or				
(iii) are eligible producers of wheat, as defined in regulations prescribed by the Governor in Council, in places in Canada other than those referred to in subparagraphs (i) and (ii)				
not exceeding in the aggregate an amount calculated by multiplying the number of bushels of wheat produced in Canada and sold for human consumption in Canada in 1972 by \$1.04½, except that any payment under subparagraph (i) may be made to the Canadian Wheat Board for the account of a producer; and				
(b) to eligible producers of wheat in Canada outside the designated area as defined in the Canadian Wheat Board Act, who received payments pursuant to the Eastern Wheat Producers Payments Regulations, not exceeding in the case of each such producer the difference between the payment actually made to him pursuant to those Regulations and the maximum payment that would have been authorized if the expression "750" had appeared in place of the expression "500" in paragraph 3(a) of those Regulations and in paragraph (b) of Industry, Trade and Commerce Vote 29b, Appropriation Act No. 1, 1972 and to authorize the transfer of \$1,699,999 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 4, 1973 for the purposes of this Vote.....\$	1 00			
Transfer from Vote 35.....	1,699,999 00			
Unexpended balance carried forward from 1972-73 appropriations.....	68,000,000 00			
	69,700,000 00	69,385,925 31	314,074 69	63,173,289 67
35 The grant listed in the Estimates and contributions.....\$	15,019,000 00			
Less transfers to:				
Vote 11b.....\$	3,000,000 00			
Vote 32a.....	1,699,999 00			
	4,699,999 00			
	10,319,001 00	7,391,118 52	2,927,882 48	50,607,419 52
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	7,477,941 08	7,477,941 08		22,954,746 05
Stat. Contributions to superannuation accounts.....	80,000 00	80,000 00		25,000 00
Stat. Payments in accordance with the Prairie Grain Provisional Payment Act.....	8,110 33	8,110 33		10,035 78
Expenditures from appropriations not required for 1973-74....				3,870,434 84
	89,733,052 41	85,556,741 04	4,176,311 37	141,672,485 94
	341,493,215 53	329,146,582 38	12,346,633 15	351,645,630 46

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded					
Standards Council of Canada					
40	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act.....	1,010,000 00	1,010,000 00		495,700 00
Statistics Canada					
45	Program expenditures and contributions..\$ 69,567,473 00				
	Transfer from Treasury Board Vote 15				
	public service bilingualism..... 757,960 00				
		70,325,433 00	65,756,601 42	4,568,831 58	55,732,942 36
Stat.	Contributions to superannuation accounts.....	3,867,000 00	3,867,000 00		3,927,000 00
Stat.	Refunds of amounts credited to revenue in previous years....	953 98	953 98		140 93
		74,193,386 98	69,624,555 40	4,568,831 58	59,660,083 29
	Total.....	416,696,602 51	399,781,137 78	16,915,464 73	411,801,413 75
JUSTICE					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
1	Program expenditures, the grants listed in the Estimates, contributions, travelling and other allowances and expenses for Judges not provided for by the Judges Act including honoraria in respect of the conduct of judicial seminars.....\$ 26,711,000 00				
	1a To extend the purposes of Justice Vote 1, Appropriation Act No. 4, 1973, to authorize, notwithstanding subsection 21(8) of the Judges Act, travel allowances to be paid to a judge of the district courts of Ontario in respect of his attendance at any place in a district other than that at which or in the immediate vicinity of which he is by law obliged to reside on the same basis as expenses are paid to county judges pursuant to subsection (1) of that section..... 1 00				
	1b..... 1 00				
	Transfer from Treasury Board Vote 15				
	public service bilingualism..... 97,500 00				
		26,808,502 00	18,307,715 41	8,500,786 59	13,150,767 72
Stat.	Minister of Justice—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Judges' salaries, allowances and pensions.....	19,851,633 72	19,851,633 72		18,560,835 99
Stat.	Contributions to superannuation accounts.....	2,475,000 00	2,475,000 00		2,060,000 00
		49,152,135 64	40,651,349 05	8,500,786 59	33,788,603 63
Law Reform Commission of Canada					
5	Program expenditures.....	1,551,000 00	1,545,013 65	5,986 35	1,090,764 16
Stat.	Contributions to superannuation accounts.....	36,000 00	36,000 00		
		1,587,000 00	1,581,013 65	5,986 35	1,090,764 16
Tax Review Board					
10	Program expenditures.....\$ 506,000 00				
	Transfer from Treasury Board Vote 15				
	public service bilingualism..... 10,000 00				
		516,000 00	403,616 78	112,383 22	363,839 18
Stat.	Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act.....	211,080 68	211,080 68		243,112 05
Stat.	Contributions to superannuation accounts.....	37,000 00	37,000 00		31,000 00
		764,080 68	651,697 46	112,383 22	637,951 23
	Total.....	51,503,216 32	42,884,060 16	8,619,156 16	35,517,319 02

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
LABOUR				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs.....	\$ 14,839,000 00			
1a To extend the purposes of Labour Vote 1, Appropriation Act No. 4, 1973, to authorize payments of benefits in accordance with terms and conditions prescribed by the Governor in Council to workers in leather footwear and tanning industries in circumstances where a significant number become unemployed as a result of implementation of the federal government leather footwear and tanning industries adjustment program.....	1 00			
1b To extend the purposes of the Government Employees Compensation Act to authorize compensation payments to Mrs. Doris Ryckman in the current and subsequent fiscal years as if the death of F. S. Ryckman were an accident described in subparagraph 3 (1) (a) (i) of that Act which occurred in British Columbia and to repeal Vote 450, chapter 50, Statutes of 1936.....	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	165,900 00			
	15,004,902 00			
Less transfer to Vote 10a.....	280,000 00			
	14,724,902 00	13,285,015 58	1,439,886 42	12,198,139 54
Stat. Minister of Labour—Salary and motor car allowance.....	16,999 92	16,999 92		16,939 52
Stat. Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11).....	6,791,424 89	6,791,424 89		6,369,438 99
Stat. Contributions to superannuation accounts.....	786,000 00	786,000 00		685,000 00
Expenditures from appropriations not required for 1973-74....				708 91
	22,319,326 81	20,879,440 39	1,439,886 42	19,270,226 96
Information Canada				
5 Program expenditures and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public and authority to spend revenue received during the year..	\$ 10,521,000 00			
5b To extend the purposes of Labour Vote 5, Appropriation Act No. 4, 1973, to include reimbursement in the amount of \$247,283 for the operating loss to March 31, 1973 of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970.....	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	165,500 00			
	10,686,501 00	10,593,153 46	93,347 54	9,058,875 72
Stat. Contributions to superannuation accounts.....	373,000 00	373,000 00		303,000 00
	11,059,501 00	10,966,153 46	93,347 54	9,361,875 72
Canada Labour Relations Board				
10a Program expenditures—To authorize the transfer of \$280,000 from Labour Vote 1, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of.....	\$ 1,029,000 00			
Transfer from Vote 1.....	280,000 00			
	1,309,000 00	1,272,666 99	36,333 01	260,381 00
Total.....	34,687,827 81	33,118,260 84	1,569,566 97	28,892,483 68

Appropriations and Expenditures—Continued

Vote		1973-74	1973-74	Unexpended	1972-73
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
MANPOWER AND IMMIGRATION					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 17,164,000 00			
	1a.....	2,071,000 00			
	Transfer from Treasury Board Vote 15				
	public service bilingualism.....	874,500 00			
		20,109,500 00	18,580,577 57	1,528,922 43	15,888,953 70
Stat.	Minister of Manpower and Immigration—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 90
Stat.	Contributions to superannuation accounts.....	923,000 00	923,000 00		874,000 00
		21,049,499 92	19,520,577 49	1,528,922 43	16,779,953 60
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM					
5	Operating expenditures, payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act and recoverable expenditures on behalf of the Unemployment Insurance Act, 1971.....	\$266,370,000 00			
	5a.....	9,155,000 00			
	5b To authorize the transfer of \$42,237,999 from Manpower and Immigration Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
	Transfer from Vote 10.....	42,237,999 00			
	Transfer from Secretary of State Vote 30 for opportunities for youth.....	2,599,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	2,455,000 00			
		322,817,000 00	318,115,282 97	4,701,717 03	283,518,397 19
10	The grant listed in the Estimates and contributions, including payments to municipal and other public bodies and community organizations and private groups in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.....	\$274,188,000 00			
	10a.....	151,900,000 00			
	Transfer from Secretary of State Vote 35 for opportunities for youth.....	35,325,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	100,000 00			
		461,513,000 00			
	Less transfer to Vote 5.....	42,237,999 00			
		419,275,001 00	374,921,750 43	44,353,250 57	426,205,764 76
Stat.	Contributions to superannuation accounts.....	5,830,000 00	5,830,000 00		5,753,000 00
Stat.	Write-off of active assets.....	326,947 78	326,947 78		
		748,248,948 78	699,193,981 18	49,054,967 60	715,477,161 95
IMMIGRATION PROGRAM					
15	Program expenditures and contributions..	\$ 31,801,000 00			
	15a.....	3,098,000 00			
	15b.....	467,000 00			
		35,366,000 00	34,243,094 40	1,122,905 60	31,591,603 76
Stat.	Contributions to superannuation accounts.....	1,762,000 00	1,762,000 00		1,590,000 00
Stat.	Write-off of active assets.....	804,381 27	804,381 27		443,175 24
Stat.	Refunds of amounts credited to revenue in previous years....	19,469 73	19,469 73		9,517 50
		37,951,851 00	36,828,945 40	1,122,905 60	33,634,296 50

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
MANPOWER AND IMMIGRATION—Concluded				
Department—Concluded				
PROGRAM DEVELOPMENT SERVICE PROGRAM				
20	Program expenditures, the grants listed in the Estimates and contributions.....\$ 7,530,000 00			
	20a.....	374,000 00		
	7,904,000 00	6,868,765 41	1,035,234 59	6,786,879 54
Stat.	Contributions to superannuation accounts.....	402,000 00		390,000 00
	8,306,000 00	7,270,765 41	1,035,234 59	7,176,879 54
	815,556,299 70	762,814,269 48	52,742,030 22	773,068,291 59
Immigration Appeal Board				
25	Program expenditures.....\$ 1,288,000 00			
	25b.....	624,000 00		
	1,912,000 00	1,456,636 94	455,363 06	1,005,930 66
Stat.	Contributions to superannuation accounts.....	79,000 00		74,000 00
	1,991,000 00	1,535,636 94	455,363 06	1,079,930 66
Unemployment Insurance Commission				
ANNUITIES PROGRAM				
30	Program expenditures.....			
Stat.	Contributions to superannuation accounts.....	1,320,000 00	1,168,397 04	151,602 96
Stat.	Payments under the Supplementary Retirements Benefits Act.....	86,000 00	86,000 00	96,000 00
	1,127 76	1,127 76		
	Expenditures from appropriations not required for 1973-74....			1,786,722 76
	1,407,127 76	1,255,524 80	151,602 96	3,011,132 13
ADMINISTRATION PROGRAM				
Stat.	Government's contribution to the Unemployment Insurance Account.....	856,176,615 00	856,176,615 00	
Stat.	Government's contribution in respect of fishermen's benefits.....	21,358,654 00	21,358,654 00	36,756,193 96
	Expenditures from appropriations not required for 1973-74....			231 16
	877,535,269 00	877,535,269 00		36,756,425 12
	878,942,396 76	878,790,793 80	151,602 96	39,767,557 25
	Total.....	1,696,489,696 46	1,643,140,700 22	53,348,996 24
				813,915,779 50

NATIONAL DEFENCE

Details of expenditure and revenue are given in volume II

DEFENCE SERVICES PROGRAM

- 1 Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$4,060,333,000 for the purposes of Votes 1, 5, 10, 15, 20 and 25 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,988,137,408 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes.....\$1,621,902,000 00
- 1a..... 7,204,000 00
- 1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,270.00 and to provide a further amount of..... 4,200,000 00

Appropriations and Expenditures—Continued

Vote			1973-74	1973-74	Unexpended	1972-73
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
NATIONAL DEFENCE—Continued						
DEFENCE SERVICES PROGRAM—Concluded						
	Transfer from Treasury Board Vote 10					
	student summer employment.....	7,672,000 00				
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....	275,400 00				
5	Capital expenditures.....	\$ 229,533,000 00	1,641,253,400 00	1,639,443,678 13	1,809,721 87	1,497,273,325 63
	Less transfers to:					
	Vote 10.....	\$ 5,799,999 00				
	Vote 15.....	249,999 00				
		6,049,998 00				
			223,483,002 00	223,391,019 81	91,982 19	147,563,833 72
10	The grants listed in the Estimates and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with Section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$16,005,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$805,000 and provided by appropriations for those forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....					
		\$ 15,994,592 00				
	10b To authorize the transfer of \$5,799,999 from National Defence Vote 5, Appropriation Act No. 4, 1973 for the purposes of this Vote.....	1 00				
	Transfer from Vote 5.....	5,799,999 00				
			21,794,592 00	21,665,108 31	129,483 69	14,323,497 94
Stat.	Minister of National Defence—Salary and motor car allowance.....		16,999 92	16,999 92		12,891 60
Stat.	Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....		11,279 41	11,279 41		11,208 66
Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act, payments under the Supplementary Retirement Benefits Act, Government's Contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account.....		261,821,631 00	261,821,631 00		190,395,921 75
Stat.	Contributions to superannuation accounts.....		24,693,000 00	24,693,000 00		25,722,000 00
Stat.	Federal Court awards.....		44,829 16	44,829 16		34,737 54
	Expenditures from appropriations not required for 1974-75....					299 90
			2,173,118,733 49	2,171,087,545 74	2,031,187 75	1,875,337,716 74
DEFENCE RESEARCH PROGRAM						
15	Operating expenditures.....	\$ 41,431,000 00				
	15a.....	288,000 00				
	15b To authorize the transfer of \$249,999 from National Defence Vote 5, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00				
	Transfer from Vote 5.....	249,999 00				
	Transfer from Treasury Board Vote 5 contingencies.....	211,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism.....	189,400 00				
			42,369,400 00	42,369,399 54	46	39,118,117 90
20	Contributions.....		7,500,000 00	7,496,598 59	3,401 41	7,213,049 58
Stat.	Contributions to superannuation accounts.....		2,043,000 00	2,043,000 00		2,182,000 00
			51,912,400 00	51,908,998 13	3,401 87	48,513,167 48

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
NATIONAL DEFENCE—Concluded				
CIVIL EMERGENCY MEASURES PROGRAM				
25 Program expenditures and contributions.....	5,755,000 00	5,488,817 68	266,182 32	5,417,792 27
Stat. Contributions to superannuation accounts.....	111,000 00	111,000 00		108,000 00
	5,866,000 00	5,599,817 68	266,182 32	5,525,792 27
	2,230,897,133 49	2,228,596,361 55	2,300,771 94	1,929,376,676 49
Defence Construction (1951) Limited				
30 Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.....	3,398,000 00	3,386,800 95	11,199 05	2,869,069 10
Total.....	2,234,295,133 49	2,231,983,162 50	2,311,970 99	1,932,245,745 59
NATIONAL HEALTH AND WELFARE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and contributions.....	\$ 8,151,000 00			
1a.....	480,000 00			
1b To authorize the transfer of \$369,999 from National Health and Welfare Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	369,999 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	894,500 00			
	9,895,500 00	9,258,335 67	637,164 33	7,812,672 06
Stat. Minister of National Health and Welfare—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 93
Stat. Contributions to superannuation accounts.....	536,000 00	536,000 00		409,000 00
	10,448,499 92	9,811,335 59	637,164 33	8,238,671 99
NON-MEDICAL USE OF DRUGS PROGRAM				
5 Operating expenditures.....	2,942,000 00	2,321,932 22	620,067 78	1,939,108 46
10 Contributions.....	\$ 5,570,000 00			
10a The grant listed in the Estimates.....	200,000 00			
Transfer from Treasury Board Vote 10 student summer employment.....	703,000 00			
	6,473,000 00			
Less transfer to Vote 1.....	369,999 00			
	6,103,001 00	5,397,486 40	705,514 60	4,640,020 44
Stat. Contributions to superannuation accounts.....	59,000 00	59,000 00		98,000 00
	9,104,001 00	7,778,418 62	1,325,582 38	6,677,128 90
HEALTH CARE PROGRAM				
15 Operating expenditures.....	4,566,000 00	4,360,672 45	205,327 55	3,736,598 00
20 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,322,632 for contributions for the training of health personnel and \$11,537,000 for contributions for the improvement of health services and in support of research and demonstrations in the field of public health	13,146,000 00	12,114,861 67	1,031,138 33	10,678,735 72

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Continued				
Department—Continued				
HEALTH CARE PROGRAM—Concluded				
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8).....	1,065,725,973 00	1,065,725,973 00		960,520,363 96
Stat. Contributions to the provinces under the Medical Care Act (R.S. c. M-8).....	677,947,024 00	677,947,024 00		630,803,026 00
Stat. Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4).....	37,000,000 00	37,000,000 00		37,000,000 00
Stat. Contributions to superannuation accounts.....	254,000 00	254,000 00		230,000 00
	1,798,638,997 00	1,797,402,531 12	1,236,465 88	1,642,968,723 68
MEDICAL SERVICES PROGRAM				
25 Operating expenditures, contributions and authority to spend revenue received during the year\$ 53,621,000 00				
25a To authorize the transfer of \$621,000 from National Health and Welfare Vote 30, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	3,278,800 00			
25b.....	1 00			
Transfer from Vote 30.....	621,000 00			
	57,520,801 00			
Less transfers to:				
Vote 35.....\$ 799,999 00				
Vote 60..... 999,999 00				
	1,799,998 00			
	55,720,803 00	52,780,781 41	2,940,021 59	46,413,778 70
30 Capital expenditures and authority to make recoverable expenditures under cost-sharing agreements with the Governments of the Northwest Territories and the Yukon Territory.....\$ 6,097,000 00				
Less transfer to Vote 25.....	621,000 00			
	5,476,000 00	5,053,904 04	422,095 96	4,537,138 34
Stat. Contributions to superannuation accounts.....	2,513,000 00	2,513,000 00		2,415,000 00
	63,709,803 00	60,347,685 45	3,362,117 55	53,365,917 04
HEALTH PROTECTION PROGRAM				
35 Program expenditures and authority to spend film monitoring revenue received during the year....\$ 32,104,000 00				
35a.....	811,940 00			
35b To authorize the transfer of \$799,999 from National Health and Welfare Vote 25, Appropriation Act No. 4, 1973 for the purposes of this Vote.....	1 00			
Transfer from Vote 25.....	799,999 00			
	33,715,940 00	33,253,082 28	462,857 72	31,471,742 74
Stat. Contributions to superannuation accounts.....	1,893,000 00	1,893,000 00		1,647,000 00
Stat. Refunds of amounts credited to revenue in previous years..	3,127 52	3,127 52		3,463 83
	35,612,067 52	35,149,209 80	462,857 72	33,122,206 57
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM				
40 Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan.\$ 24,829,000 00				
40a To authorize the transfer of \$2,900,000 from National Health and Welfare Vote 45, Appropriation Act No. 4, 1973 for the purposes of this Vote and provide a further amount of.....	1,562,100 00			
Transfer from Vote 45.....	2,900,000 00			
	29,291,100 00	26,578,448 05	2,712,651 95	22,724,706 46

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Concluded				
Department—Concluded				
INCOME SECURITY AND SOCIAL ASSISTANCE—Concluded				
45 The grants listed in the Estimates and contributions.....	\$ 32,860,100 00			
45a.....	1 00			
	32,860,101 00			
Less transfer to Vote 40.....	2,900,000 00			
	29,960,101 00	26,991,502 30	2,968,598 70	16,209,629 65
46b Payment to the Old Age Security Fund for the purposes of the Old Age Security Act (R.S. c. 0-6).....	235,000,000 00	235,000,000 00		
Stat. Family allowances payments.....	946,245,535 77	946,245,535 77		548,623,395 98
Stat. Youth allowances payments.....	47,063,415 38	47,063,415 38		59,209,421 26
Stat. Old age assistance and blind and disabled persons allowances—Payment of federal share.....	3,273,292 41	3,273,292 41		4,324,338 89
Stat. Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act.....	506,778,309 92	506,778,309 92		476,636,804 39
Stat. Contributions to superannuation accounts.....	1,856,000 00	1,856,000 00		1,826,000 00
Stat. Refunds of amounts credited to revenue in previous years.....	68,607 00	68,607 00		1,728 19
	1,799,536,361 48	1,793,855,110 83	5,681,250 65	1,129,556,024 82
FITNESS AND AMATEUR SPORT PROGRAM				
50 Program expenditures and authority to increase from \$7,500,000 to \$9,850,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	\$ 2,078,000 00			
50a To extend the purposes of National Health and Welfare Vote 50, Appropriation Act No. 4, 1973 to increase from \$9,850,000 to \$11,850,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	1 00			
	2,078,001 00	2,015,601 96	62,399 04	3,289,046 93
Stat. Fitness and Amateur Sport Act—Payments.....	11,809,842 45	11,809,842 45		7,945,209 64
Stat. Contributions to superannuation accounts.....	68,000 00	68,000 00		85,000 00
	13,955,843 45	13,893,444 41	62,399 04	11,319,256 57
	3,731,005,573 37	3,718,237,735 82	12,767,837 55	2,885,247,929 57
Medical Research Council				
55 Operating expenditures.....	741,000 00	697,317 62	43,682 38	622,221 25
60 The grants listed in the Estimates.....	\$ 39,360,000 00			
60b To authorize the transfer of \$999,999 from National Health and Welfare Vote 25, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
Transfer from Vote 25.....	999,999 00			
	40,360,000 00	40,360,000 00		37,460,000 00
Stat. Contributions to superannuation accounts.....	28,000 00	28,000 00		26,000 00
	41,129,000 00	41,085,317 62	43,682 38	38,108,221 25
Total.....	3,772,134,573 37	3,759,323,053 44	12,811,519 93	2,923,356,150 82

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
NATIONAL REVENUE					
<i>Details of expenditure and revenue are given in volume II</i>					
Customs and Excise					
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$108,750,000 00			
1b	To extend the purposes of National Revenue Vote 1, Appropriation Act. No. 4, 1973, to reimburse the Customs and Excise Working Capital Advance Account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of \$4,826.11 for the value of stores which have become obsolete; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$696,937.08.....	1 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	2,818,485 00			
		111,568,486 00	106,326,566 18	5,241,919 82	94,778,947 38
Stat.	Minister of National Revenue—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts.....	7,571,000 00	7,571,000 00		7,134,000 00
		119,156,485 92	113,914,566 10	5,241,919 82	101,929,947 30
Taxation					
5	Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue—Customs and Excise program.....	\$143,300,000 00			
5a	.....	481,000 00			
5b	To authorize the deletions from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$7,634,486.39 and to provide a further amount of.....	1,311,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	1,343,900 00			
		146,435,900 00	145,664,103 57	771,796 43	125,449,004 15
Stat.	Contributions to superannuation accounts.....	10,339,000 00	10,339,000 00		8,751,000 00
Stat.	Federal Court awards.....	48,692 55	48,692 55		16,352 10
		156,823,592 55	156,051,796 12	771,796 43	134,216,356 25
	Total.....	275,980,078 47	269,966,362 22	6,013,716 25	236,146,303 55
PARLIAMENT					
<i>Details of expenditure and revenue are given in volume II</i>					
The Senate					
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate.....	4,326,944 00	3,328,336 67	998,607 33	2,924,761 94
Stat.	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account.....	2,498,862 51	2,498,862 51		2,449,675 41
Stat.	Supplementary retirement benefits—Members of Parliament Retiring Allowances Account.....	7,186 33	7,186 33		
Stat.	Contributions to superannuation accounts.....	391,000 00	391,000 00		379,000 00
	Expenditures from appropriations not required for 1974-75..				10,856 00
		7,223,992 84	6,225,385 51	998,607 33	5,764,293 35

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
PARLIAMENT—Concluded					
House of Commons					
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees, the grants listed in the Estimates and contributions.....	\$ 22,451,000 00			
	5a To extend the purposes of Parliament Vote 5, Appropriation Act No. 4, 1973 to authorize payments in respect of the costs of operating a constituency office of a member in his constituency and to provide a further amount of.....	930,000 00			
		23,381,000 00	22,321,937 31	1,059,062 69	16,478,327 61
Stat.	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account.....	9,710,331 47	9,710,331 47		9,263,228 86
Stat.	Contributions to superannuation accounts.....	1,553,000 00	1,553,000 00		1,509,000 00
Stat.	Gratuities to spouse or estate of deceased Members of the House of Commons.....	3,000 00	3,000 00		
Stat.	Supplementary retirement benefits in excess of contributions for members of Parliament.....	25,313 31	25,313 31		
		34,672,644 78	33,613,582 09	1,059,062 69	27,250,556 47
Library of Parliament					
10	Program expenditures.....	1,969,035 00	1,783,819 71	185,215 29	1,420,729 01
Stat.	Contributions to superannuation accounts.....	129,000 00	129,000 00		109,000 00
		2,098,035 00	1,912,819 71	185,215 29	1,529,729 01
	Total.....	43,994,672 62	41,751,787 31	2,242,885 31	34,544,578 83

POST OFFICE

Details of expenditure and revenue are given in volume II

- 1 Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services.....\$510,277,000 00
 - 1a To extend the purposes of Post Office Vote 1, Appropriation Act No. 4, 1973, to authorize adjustments, in accordance with terms and conditions prescribed by the Governor in Council to rural and suburban mail delivery contracts in effect on October 1, 1972, or renewed prior to October 1, 1973, and to exclude the application of Section 35 of the Post Office Act in respect thereof, and to provide for a further amount of..... 1,800,000 00
 - 1b To extend the purposes of Post Office Vote 1, Appropriation Act No. 4, 1973
 - (a) to reimburse the Administrative Services Working Capital Advance Account established by Loans, Investments and Advances Vote 541, Appropriation Act No. 4, 1954 in the amount of \$4,783.83 for the value of stores which have become obsolete, unserviceable, lost or destroyed;

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
POST OFFICE—Concluded				
(b) to authorize the transfer of \$4,000,000 from Post Office Vote 5, Appropriation Act No. 4, 1973 for the purposes of this Vote; and to provide a further amount of.....	7,367,784 00			
Transfer from Vote 5.....	4,000,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	10,880,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	679,100 00			
	535,003,884 00	529,038,336 63	5,965,547 37	454,092,738 35
5 Capital expenditures.....	\$ 34,930,000 00			
Less transfer to Vote 1.....	4,000,000 00			
	30,930,000 00	27,933,789 56	2,996,210 44	9,615,464 62
Stat. Postmaster General—Salary and motor car allowance.....	16,842 77	16,842 77		17,573 81
Stat. Contributions to superannuation accounts.....	34,174,000 00	34,174,000 00		32,747,000 00
Total.....	600,124,726 77	591,162,968 96	8,961,757 81	496,472,776 78
PRIVY COUNCIL				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
PRIVY COUNCIL OFFICE PROGRAM				
1 Program expenditures including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year, the grants listed in the Estimates and contributions.....	\$ 11,720,015 00			
1a.....	585,000 00			
1b.....	100,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	90,700 00			
	12,495,715 00	9,462,462 26	3,033,252 74	9,219,991 46
Stat. The Prime Minister's salary and motor car allowance.....	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Allowances to former Prime Ministers.....	10,690 49	10,690 49		30,436 54
Stat. Contributions to superannuation accounts.....	456,000 00	456,000 00		407,000 00
Expenditures from appropriations not required for 1973-74..				1,311 13
	13,023,405 21	9,990,152 47	3,033,252 74	9,719,738 85
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures.....	\$ 88,322 00			
5a To extend the purposes of Privy Council Vote 5, Appropriation Act No. 4, 1973, to include program expenditures for the Canadian Intergovernmental Conference Secretariat and to provide a further amount of.....	201,000 00			
	289,322 00	212,856 50	76,465 50	64,980 39
Stat. Contributions to superannuation accounts.....	8,000 00	8,000 00		19,000 00
	297,322 00	220,856 50	76,465 50	83,980 39
	13,320,727 21	10,211,008 97	3,109,718 24	9,803,719 24

Appropriations and Expenditures—Continued

Vote			1973-74	1973-74	Unexpended	1972-73
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
PRIVY COUNCIL—Concluded						
Chief Electoral Officer						
10	Program expenditures.....	\$ 352,000 00				
	10a.....	102,000 00				
	10b.....	30,000 00				
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....	4,100 00				
			488,100 00	427,394 58	60,705 42	840,233 76
Stat.	Salary of the Chief Electoral Officer.....		37,976 03	37,976 03		37,976 02
Stat.	Expenses of elections.....		1,154,099 02	1,154,099 02		19,363,395 66
Stat.	Contributions to superannuation accounts.....		25,000 00	25,000 00		29,000 00
			1,705,175 05	1,644,469 63	60,705 42	20,270,605 44
Commissioner of Official Languages						
15	Program expenditures.....		1,475,000 00	1,307,290 54	167,709 46	956,992 60
Stat.	Salary and expenses.....		43,860 59	43,860 59		41,253 54
Stat.	Contributions to superannuation accounts.....		98,000 00	98,000 00		59,000 00
			1,616,860 59	1,449,151 13	167,709 46	1,057,246 14
Economic Council of Canada						
20	Program expenditures.....	\$ 3,308,000 00				
	20a.....	400,000 00				
			3,708,000 00	3,449,887 72	258,112 28	2,639,909 92
Stat.	Contributions to superannuation accounts.....		172,000 00	172,000 00		141,000 00
			3,880,000 00	3,621,887 72	258,112 28	2,780,909 92
Public Service Staff Relations Board						
25	Program expenditures and authority to spend revenue					
	received during the year.....	\$ 2,221,000 00				
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....	56,300 00				
			2,277,300 00	2,080,395 01	196,904 99	1,773,797 13
Stat.	Contributions to superannuation accounts.....		121,000 00	121,000 00		104,000 00
			2,398,300 00	2,201,395 01	196,904 99	1,877,797 13
	Total.....		22,921,062 85	19,127,912 46	3,793,150 39	35,790,277 87
PUBLIC WORKS						
<i>Details of expenditure and revenue are given in volume II</i>						
ADMINISTRATION PROGRAM						
1	Program expenditures.....	\$ 16,244,000 00				
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....	308,000 00				
			16,552,000 00	16,488,392 18	63,607 82	14,828,305 88
Stat.	Minister of Public Works—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts.....		1,101,000 00	1,101,000 00		1,048,000 00
			17,669,999 92	17,606,392 10	63,607 82	15,893,305 80
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM						
5	Program expenditures and grants listed in					
	the Estimates.....	\$ 19,594,000 00				
	Transfer from Treasury Board Vote 15					
	public service bilingualism.....	60,000 00				
			19,654,000 00	19,191,111 94	462,888 06	17,441,997 14
Stat.	Contributions to superannuation accounts.....		1,235,000 00	1,235,000 00		1,238,000 00
Stat.	Federal Court awards.....		113,503 37	113,503 37		
			21,002,503 37	20,539,615 31	462,888 06	18,679,997 14

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
PUBLIC WORKS—Continued				
ACCOMMODATION PROGRAM				
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year.....	\$178,345,000 00			
10a To authorize the transfer of \$6,605,000 from Public Works Vote 15, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of.....	6,386,000 00			
10b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$136,711.31.....	1 00			
Transfer from Vote 15.....	6,605,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	39,000 00			
	191,375,001 00			
Less transfer to:				
Vote 15.....	\$ 1,400,000 00			
Vote 20.....	499,999 00			
	1,899,999 00			
	189,475,002 00	179,801,823 70	9,673,178 30	150,647,202 76
15 Capital expenditures including expenditures on works on other than Federal property.....	\$193,978,000 00			
15b To authorize the transfer of \$1,400,000 from Public Works Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	12,000,000 00			
Transfer from Vote 10.....	1,400,000 00			
	207,378,000 00			
Less transfer to Vote 10.....	6,605,000 00			
	200,773,000 00	200,696,985 75	76,014 25	140,403,731 19
Stat. Contributions to superannuation accounts.....	3,514,000 00	3,514,000 00		3,253,000 00
Stat. Federal Court awards.....	27,000 00	27,000 00		201,827 02
Stat. Refunds of amounts credited to revenue in previous years	12,963 35	12,963 35		46,843 79
	393,801,965 35	384,052,772 80	9,749,192 55	294,552,604 76
MARINE PROGRAM				
20 Operating expenditures and contributions.....	\$ 12,045,000 00			
20a.....	260,000 00			
20b To authorize the transfer of \$499,999 from Public Works Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	499,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	375,000 00			
	13,180,000 00	12,633,359 60	546,640 40	11,248,195 29
25 Capital expenditures including expenditures on works on other than Federal property.....	16,263,000 00	15,533,838 22	729,161 78	16,879,455 53
Stat. Dry dock subsidy—Canadian Vickers, Montreal.....	180,000 00	180,000 00		180,000 00
Stat. Contributions to superannuation accounts.....	457,000 00	457,000 00		415,000 00
	30,080,000 00	28,804,197 82	1,275,802 18	28,722,650 82

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
PUBLIC WORKS—Concluded				
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge.....	9,981,000 00	9,810,333 27	170,666 73	8,764,576 03
40 Capital expenditures including expenditures on works on other than Federal property.....	8,730,000 00	8,701,302,28	28,697 72	7,308,628 41
Stat. Contributions to superannuation accounts.....	221,000 00	221,000 00		211,000 00
<i>Expenditures from appropriations not required for 1973-74</i>				500 00
	18,932,000 00	18,732,635 55	199,364 45	16,284,704 44
Total.....	481,486,468 64	469,735,613 58	11,750,855 06	374,133,262 96

REGIONAL ECONOMIC EXPANSION

Details of expenditure and revenue are given in volume II

Department

1 Operating expenditures.....\$ 41,442,000 00				
1a To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 4, 1973, to authorize the transfer, without cost to the Province of Alberta, of all assets of the Bow River and St. Mary projects in accordance with an agreement entered into pursuant to the Prairie Farm Rehabilitation Act.....	1 00			
	41,442,001 00	34,711,990 26	6,730,010 74	31,422,453 93
5 Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project; authority to make expenditures on works, land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians.....	6,994,500 00	5,720,763 53	1,273,736 47	6,436,962 85
10 The grants listed in the Estimates, contributions, including contributions in accordance with an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland, of the incorporation and operating expenses of a corporation, incorporated pursuant thereto, to provide financing and other services to small and medium sized businesses in Newfoundland and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the Provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements.....\$374,459,700 00				
Less transfer to Vote 11a.....	14,999,999 00			
	359,459,701 00	309,208,478 38	50,251,222 62	262,216,332 89
11a To authorize the Minister of Regional Economic Expansion to enter into general development agreements with the provinces, subject to the approval of the Governor in Council, to provide measures for economic expansion and social adjustment in areas in Canada requiring such measures to improve opportunities for productive employment in those areas and access to such opportunities, and, in accordance with such general development agreements and such directions as the Governor in Council may prescribe, to enter into subsidiary agreements to effect the purposes of the general development agreements, and to provide contributions as set out in the				

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-74 Expenditures
	\$	\$	\$	\$
Department—Concluded				
general development agreements and subsidiary agreements, and to authorize the transfer of \$14,999,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	14,999,999 00			
	15,000,000 00	10,000,000 00	5,000,000 00	
Stat. Minister of Regional Economic Expansion—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts.....	2,071,000 00	2,071,000 00		1,913,000 00
Expenditures from appropriations not required for 1973-74..				31 81
	424,984,201 92	361,729,232 09	63,254,969 83	302,005,781 40
Cape Breton Development Corporation				
35 Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1973 of the coal mining and related works and undertakings acquired by the Corporation under section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding section 31 (2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1973 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....	\$ 23,975,000 00			
35a To authorize the transfer of \$3,500,000 from Regional Economic Expansion Vote 40, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of.....	2,959,000 00			
35b Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance for the three months ending March 31, 1974, of the coal mining and related works and undertakings acquired by the Corporation under section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division and notwithstanding section 31 (2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for the three months ended March 31, 1974, by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....	5,464,000 00			
Transfer from Vote 40.....	3,500,000 00			
	35,898,000 00	35,898,000 00		32,625,000 00
40 Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal, coke and railway operations..	\$ 5,466,000 00			
40b.....	4,939,000 00			
	10,405,000 00			
Less transfer to Vote 35.....	3,500,000 00			
	6,905,000 00	6,905,000 00		9,459,000 00

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
45 Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act.....	7,000,000 00	7,000,000 00		1,500,000 00
Expenditures from appropriations not required for 1973-74..	49,803,000 00	49,803,000 00		14,721,322 00
				58,305,322 00
Total.....	474,787,201 92	411,532,232 09	63,254,969 83	360,311,103 40

SCIENCE AND TECHNOLOGY

Details of expenditure and revenue are given in volume II

Ministry of State

1 Program expenditures and contributions..\$	4,260,000 00			
1a.....	720,000 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	72,300 00			
	5,052,300 00	4,981,224 17	71,075 83	2,900,698 61
Stat. Minister's salary and motor car allowance.....	16,999 92	16,999 92		16,999 88
Stat. Contributions to superannuation accounts.....	113,000 00	113,000 00		60,000 00
	5,182,299 92	5,111,224 09	71,075 83	2,977,698 49

Science Council of Canada

5 Program expenditures.....\$	1,560,000 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	31,100 00			
	1,591,100 00	1,582,585 57	8,514 43	1,328,850 63
Stat. Contributions to superannuation accounts.....	61,000 00	61,000 00		53,000 00
	1,652,100 00	1,643,585 57	8,514 43	1,381,850 63
Total.....	6,834,399 92	6,754,809 66	79,590 26	4,359,549 12

SECRETARY OF STATE

Details of expenditure and revenue are given in volume II

Department

ADMINISTRATION PROGRAM

1 Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year.....\$	5,001,000 00			
Transfer from Treasury Board Vote 10				
student summer employment.....	386,000 00			
Transfer from Treasury Board Vote 15				
public service bilingualism.....	533,200 00			
	5,920,200 00	5,465,747 01	454,452 99	4,231,521 51
Stat. Secretary of State—Salary and motor car allowance.....	17,000 04	17,000 04		17,000 00
Stat. Minister of State—Motor car allowance.....	2,000 04	2,000 04		500 01
*2b Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—Unexpended balance carried forward from 1972-73 appropriations.....	66,758 30	180 83	**66,577 47	3,734 55
Stat. Contributions to superannuation accounts.....	203,000 00	203,000 00		175,000 00
	6,208,958 38	5,687,927 92	521,030 46	4,427,756 07

* This vote was included in 1969-70 appropriations.

**Available for expenditure in subsequent fiscal years.

Appropriations and Expenditures—Continued

Vote		1973-74	1973-74	Unexpended	1972-73
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department—Continued					
BILINGUALISM DEVELOPMENT PROGRAM					
5	Operating expenditures.....	1,520,000 00	1,347,431 90	172,568 10	1,586,248 67
10	The grants listed in the Estimates and contributions.....	\$ 99,719,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	598,000 00			
		100,317,000 00			
	Less transfer to Vote 16b.....	5,379,108 00			
		94,937,892 00	94,547,792 71	390,099 29	71,329,898 14
Stat.	Contributions to superannuation accounts.....	79,000 00	79,000 00		96,000 00
		96,536,892 00	95,974,224 61	562,667 39	73,012,146 81
ARTS AND CULTURE PROGRAM					
15	Program expenditures and the grants listed in the Estimates.....	\$ 5,237,000 00			
	15a.....	1,713,000 00			
	15b.....	1 00			
		6,950,001 00	4,246,445 76	2,703,555 24	8,088,360 64
16b	Centenary of Confederation of British Columbia with Canada—Payment to the National Second Century Fund of British Columbia of a grant of \$4,450,000, and to authorize the payment of interest on the account of \$4,500,000 for the period from July 1, 1971 to the date the grant is paid but not later than April 30, 1974, calculated at rates authorized by the Governor in Council, in an amount not exceeding \$929,109 and to ratify and confirm the payment of interest being part of the said amount of \$929,109 in the amount of \$851,860.76 paid in respect thereof and to authorize the transfer of \$5,379,108 from Secretary of State Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	\$ 1 00			
	Transfer from Vote 10.....	5,379,108 00			
		5,379,109 00	5,379,108 56	44	
Stat.	Contributions to superannuation accounts.....	42,000 00	42,000 00		21,000 00
		12,371,110 00	9,667,554 32	2,703,555 68	8,109,360 64
EDUCATION SUPPORT PROGRAM					
20	Program expenditures and the grants listed in the Estimates	782,000 00	468,052 73	313,947 27	516,914 35
Stat.	Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972.....	485,140,525 00	485,140,525 00		481,097,660 00
Stat.	Contributions to superannuation accounts.....	33,000 00	33,000 00		33,000 00
		485,955,525 00	485,641,577 73	313,947 27	481,647,574 35
TRANSLATION PROGRAM					
25	Program expenditures and the grants listed in the Estimates	17,452,000 00	16,883,345 15	568,654 85	13,617,687 95
Stat.	Contributions to superannuation accounts.....	1,150,000 00	1,150,000 00		893,000 00
		18,602,000 00	18,033,345 15	568,654 85	14,510,687 95
CITIZENSHIP DEVELOPMENT PROGRAM					
30	Operating expenditures.....	\$ 4,848,000 00			
	30a.....	3,367,000 00			
	Transfer from Treasury Board Vote 10 student summer employment.....	3,003,325 00			
		11,218,325 00			
	Less transfer to Manpower and Immigration re opportunities for youth.....	2,599,000 00			
		8,619,325 00	6,395,241 18	2,224,083 82	4,677,242 98

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
CITIZENSHIP DEVELOPMENT PROGRAM—Concluded				
35 The grants listed in the Estimates and contributions.....	\$ 18,534,000 00			
35a.....	4,070,451 00			
35b.....	1 00			
Transfer from Treasury Board Vote 10 student summer employment.....	37,023,000 00			
	59,627,452 00			
Less transfer to Manpower and Immigration re opportunities for youth.....	35,325,000 00			
Stat. Contributions to superannuation accounts.....	24,302,452 00	22,666,360 54	1,636,091 46	16,813,615 17
	163,000 00	163,000 00		166,000 00
	33,084,777 00	29,224,601 72	3,860,175 28	21,656,858 15
CITIZENSHIP REGISTRATION PROGRAM				
40 Program expenditures.....	\$ 2,622,000 00			
40a.....	795,000 00			
Stat. Contributions to superannuation accounts.....	3,417,000 00	3,334,101 91	82,898 09	2,228,546 51
	172,000 00	172,000 00		162,000 00
	3,589,000 00	3,506,101 91	82,898 09	2,390,546 51
	656,348,262 38	647,735,333 36	8,612,929 02	605,754,930 48
Canada Council				
45 Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act.....	\$ 35,788,000 00			
45a.....	750,000 00			
	36,538,000 00	36,538,000 00		32,032,400 00
Canadian Broadcasting Corporation				
50 Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service.....	232,796,000 00	232,796,000 00		205,000,000 00
56a Payment to the Canadian Broadcasting Corporation for operating and capital expenditures to be incurred in providing host country broadcasting services for the 1976 summer olympics.....	6,000,000 00	6,000,000 00		
	238,796,000 00	238,796,000 00		205,000,000 00
Canadian Film Development Corporation				
Stat. Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act.....	3,364,145 86	3,364,145 86		2,584,394 72
Company of Young Canadians				
60 Payment to the Company of Young Canadians.....	2,803,000 00	2,803,000 00		1,978,000 00
National Arts Centre Corporation				
65 Payments to the National Arts Centre Corporation.....	\$ 4,227,000 00			
65a.....	203,000 00			
65b.....	173,800 00			
	4,603,800 00	4,603,800 00		3,720,000 00

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
SECRETARY OF STATE—Continued					
National Film Board					
70	Program expenditures and the grants listed in the Estimates.....	\$ 16,227,291 00			
	70a To extend the purposes of Secretary of State Vote 70, Appropriation Act No. 4, 1973 to include reimbursement in the amount of \$165,000 for the accumulated operating loss to March 31, 1973 of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 and to provide a further amount of.....	406,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	13,000 00			
		16,646,291 00	16,397,222 58	249,068 42	14,691,751 35
Stat.	Contributions to superannuation accounts.....	957,000 00	957,000 00		881,000 00
		17,603,291 00	17,354,222 58	249,068 42	15,572,751 35
National Library					
80	Program expenditures including a payment of \$544,000 to the National Library Purchase Account for the purpose of acquiring books.....	\$ 6,032,000 00			
	80b.....	1 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	63,500 00			
		6,101,501 00	6,068,847 83	32,653 17	4,936,711 88
Stat.	Contributions to superannuation accounts.....	302,000 00	302,000 00		236,000 00
		6,403,501 00	6,370,847 83	32,653 17	5,172,711 88
National Museums of Canada					
85	Operating expenditures, \$3,400,000 for the purchase of objects for the collections of the Corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes.....	\$ 20,035,200 00			
	85a To extend the purposes of Secretary of State Vote 85, Appropriation Act No. 4, 1973				
	(a) to increase from \$3,400,000 to \$3,450,000 the provision for the purchase of objects for the collections of the Corporation; and				
	(b) to increase from \$150,000 to \$415,000 the provision for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes;				
	and to provide a further amount of.....	1,101,300 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	110,800 00			
		21,247,300 00	18,498,534 12	2,748,765 88	14,849,490 36
90	The grants listed in the Estimates and contributions.....	7,742,800 00			
	90a.....	1 00			
		7,742,801 00	7,540,439 64	202,361 36	4,497,161 00
Stat.	Contributions to superannuation accounts.....	469,000 00	469,000 00		432,000 00
Stat.	Refunds of amounts credited to revenue in previous years....	57 56	57 56		231 75
		29,459,158 56	26,508,031 32	2,951,127 24	19,778,883 11

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
SECRETARY OF STATE—Concluded				
Public Archives—Concluded				
95 Program expenditures.....	\$ 6,529,000 00			
95a.....	215,700 00			
95b.....	168,100 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	150,000 00			
	7,062,800 00	7,051,442 72	11,357 28	5,794,060 41
Stat. Contributions to superannuation accounts.....	376,000 00	376,000 00		262,000 00
	7,438,800 00	7,427,442 72	11,357 28	6,056,060 41
Public Service Commission				
105 Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program.....	\$ 24,724,442 00			
105a.....	2,915,913 00			
105b To extend the purposes of Secretary of State Vote 105, Approp- riation Act No. 4, 1973, to reimburse in the amount of \$151,394.00 for the accumulated 1972-73 operating loss of the Staff Development and Training Revolving Fund established by Secre- tary of State Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development courses and consultation to Federal government departments and to pro- vide a further amount of.....	1,707,394 00			
Transfer from Treasury Board Vote 5 contingencies.....	278,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	3,479,216 00			
	33,104,965 00	33,066,898 47	38,066 53	25,711,378 89
Stat. Contributions to superannuation accounts.....	1,536,000 00	1,536,000 00		1,362,000 00
	34,640,965 00	34,602,898 47	38,066 53	27,073,378 89
Representation Commissioner				
Stat. Salary of the Representation Commissioner.....	37,967 81	37,967 81		40,607 19
Stat. Expenses of the Representation Commissioner.....	267,201 25	267,201 25		1,319,918 49
Stat. Contributions to superannuation accounts.....	15,000 00	15,000 00		15,000 00
	320,169 06	320,169 06		1,375,525 68
Total.....	1,038,319,092 86	1,026,423,891 20	11,895,201 66	926,099,036 52
SOLICITOR GENERAL				
<i>Details of expenditure and revenue are given in Volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, the grants listed in the Estimates and contributions.....	\$2,978,000 00			
1a.....	389,000 00			
1b.....	116,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	31,500 00			
	3,514,500 00	3,506,761 23	7,738 77	2,419,427 62
Stat. Solicitor General—Salary and motor car allowance.....	16,999 92	16,999 92		16,903 32
Stat. Contributions to superannuation accounts.....	119,000 00	119,000 00		113,000 00
	3,650,499 92	3,642,761 15	7,738 77	2,549,330 94

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
SOLICITOR GENERAL—Continued				
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Service—Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions; and authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related cost of such institutions.....	\$ 91,546,000 00			
5a To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 4, 1973, to authorize payments in accordance with terms and conditions prescribed by the Governor in Council..				
(a) on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institution; and				
(b) to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions				
and to provide a further amount of.....	8,108,000 00			
5b To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 4, 1973, to reimburse the following Working Capital Advance Accounts for the value of stores which have become obsolete, unserviceable, lost or destroyed				
(a) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of \$6,114.64				
(b) Livestock and Canning Working Capital Advance Account established by Loans, Investments and Advances Vote L25, Appropriation Act No. 5, 1963, in the amount of \$422.07				
(c) Operational Stores Working Capital Advance Account Established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, in the amount of \$1,081.34				
and to provide a further amount of.....	257,700 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	539,100 00			
	100,450,800 00	97,329,044 73	3,121,755 27	78,385,597 99
10 Penitentiary Services—Capital expenditures including payments to provinces and municipalities as contributions towards construction done by those bodies.....	\$ 9,419,000 00			
10a.....	10,058,000 00			
	19,477,000 00	12,705,525 97	6,771,474 03	7,971,557 59

Appropriations and Expenditures—Continued

Vote	1973-74		1973-74		Unexpended Balances	1972-73 Expenditures
	Appropriations		Expenditures			
	\$		\$		\$	\$
SOLICITOR GENERAL—Concluded						
Correctional Services—Concluded						
15 National Parole Board—Operating expenditures.....	\$ 8,731,000 00					
15a.....	741,000 00					
Transfer from Treasury Board Vote 15 public service bilingualism.....	41,000 00					
		9,513,000 00	8,497,839 83	1,015,160 17	7,469,522 64	
Stat. Pensions and other employee benefits.....		22,963 94	22,963 94		21,352 22	
Stat. Contributions to superannuation accounts.....	5,311,000 00	5,311,000 00			4,886,000 00	
Stat. Write-off of active assets.....		8,296 21	8,296 21		843 83	
Stat. Refunds of amounts credited to revenue in previous years		1,752 47	1,752 47		1,185 73	
<i>Expenditures from appropriations not required for 1973-74</i>						92,648 39
		134,784,812 62	123,876,423 15	10,908,389 47	98,828,708 39	
Royal Canadian Mounted Police						
LAW ENFORCEMENT PROGRAM						
20 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year.....	\$173,669,600 00					
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,860,900 00					
	175,530,500 00					
Less transfer to Vote 25.....	129,000 00					
		175,401,500 00	165,413,692 36	9,987,807 64	151,341,261 67	
25 Capital expenditures.....	\$ 21,766,900 00					
25a To authorize the transfer of \$129,000 from Solicitor General Vote 20, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of.....	1,191,000 00					
Transfer from Vote 20.....	129,000 00					
		23,086,900 00	21,316,299 26	1,770,600 74	20,058,793 93	
Stat. Pensions and other employee benefits—Members of the Force.....		34,350,001 58	34,350,001 58		32,169,418 07	
Stat. Contributions to superannuation accounts.....		1,444,000 00	1,444,000 00		1,355,000 00	
Stat. Federal Court awards.....		6,666 78	6,666 78		5,961 88	
		234,289,068 36	222,530,659 98	11,758,408 38	204,930,435 55	
Total.....		372,724,380 90	350,049,844 28	22,674,536 62	306,308,474 88	

SUPPLY AND SERVICES

Details of expenditure and revenue are given in volume II

Department

ADMINISTRATION PROGRAM

1 Program expenditures including grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and recoverable expenditures on be- half of the Canadian Commercial Corporation, the sup- ply revolving fund, the Canadian Government Printing Bureau revolving fund and the Computer Services Bu- reau revolving fund.....	\$ 3,875,000 00					
1a.....	627,000 00					
1b.....	66,000 00					
Transfer from Treasury Board Vote 5 contingencies.....	76,876 00					
Transfer from Treasury Board Vote 15 public service bilingualism.....	1,077,500 00					
		5,722,376 00	5,026,266 09	696,109 91	5,407,283 71	
Stat. Minister of Supply and Services—Salary and motor car allowance.....		16,999 92	16,999 92		17,000 00	
Stat. Contributions to superannuation accounts.....	459,000 00	459,000 00			444,000 00	
		6,198,375 92	5,502,266 01	696,109 91	5,868,283 71	

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
SUPPLY AND SERVICES—Concluded				
Department—Concluded				
SUPPLY PROGRAM				
Expenditures from appropriations not required for 1973-74..				27,179,852 00
SERVICES PROGRAM				
5 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the supply revolving fund and authority to spend revenue received during the year.....	\$ 48,829,000 00			
5a.....	5,227,000 00			
5b To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 4, 1973, to reimburse the Computer Services Bureau Working Capital Advance Account established by Loans, Investments and Advances Vote L99e, Appropriation Act No. 4, 1966, for the purpose of providing data processing and related services to other government departments and agencies in the amount currently outstanding of \$1,633,798 and thereupon to repeal the said Vote L99e; and to provide a further amount of.....	2,076,109 00			
Transfer from Treasury Board Vote 5 contingencies.....	751,548 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	206,000 00			
	57,089,657 00	56,344,638 30	745,018 70	50,533,466 51
Stat. Contributions to superannuation accounts.....	3,481,000 00	3,481,000 00		3,272,000 00
	60,570,657 00	59,825,638 30	745,018 70	53,805,466 51
	66,769,032 92	65,327,904 31	1,441,128 61	86,853,602 22
Canadian Arsenals Limited				
10 Program expenditures.....	\$ 1,806,000 00			
10a.....	143,000 00			
10b.....	275,000 00			
	2,224,000 00	2,098,472 94	125,527 06	2,108,669 71
Canadian Commercial Corporation				
15 Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency.....	\$ 5,707,000 00			
15b.....	308,000 00			
	6,015,000 00	6,003,346 80	11,653 20	4,177,962 70
Total.....	75,008,032 92	73,429,724 05	1,578,308 87	93,140,234 63

TRANSPORT

Details of expenditure and revenue are given in volume II

Department

HEADQUARTERS PROGRAM

- 1 Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year.....

\$ 10,516,000 00

Appropriations and Expenditures—Continued

Vote				
	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1973-73 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Continued				
HEADQUARTERS PROGRAM—Concluded				
1b To authorize the transfer of \$400,000 from Transport Vote 10 and \$274,999 from Transport Vote 15, Appropriation Act No. 4, 1973 for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	400,000 00			
Transfer from Vote 15.....	274,999 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	256,000 00			
	11,447,000 00	10,974,120 03	472,879 97	9,049,851 35
Stat. Minister of Transport—Salary and motor car allowance....	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts.....	657,000 00	657,000 00		723,000 00
Stat. Refunds of amounts credited to revenue in previous years....	8,303 12	8,303 12		17,141 63
	12,129,303 04	11,656,423 07	472,879 97	9,806,992 90
MARINE TRANSPORTATION PROGRAM				
5 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year.....	\$ 88,844,000 00			
5b To authorize the transfer of \$1,859,083 from Transport Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	1,859,083 00			
Transfer from Treasury Board Vote 5 contingencies.....	4,949,003 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	249,278 00			
	95,901,365 00	95,439,347 42	462,017 58	81,639,762 89
10 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 55,724,000 00			
Less transfer to:				
Vote 1.....	\$ 400,000 00			
Vote 5.....	1,859,083 00			
	2,259,083 00			
	53,464,917 00	45,134,072 66	8,330,844 34	29,253,771 61
Stat. Contributions to superannuation accounts.....	4,999,000 00	4,999,000 00		4,833,000 00
Stat. Federal Court awards.....	926,018 18	926,018 18		1,445,207 16
Stat. Refunds of amounts credited to revenue in previous years....	667 81	667 81		563 27
	155,291,967 99	146,499,106 07	8,792,861 92	117,172,304 93
AIR TRANSPORTATION PROGRAM				
15 Operating expenditures and authority to spend revenue received during the year.....	\$135,557,000 00			
15a.....	8,199,000 00			
15b To extend the purposes of Transport Vote 15, Appropriation Act No. 4, 1973, to include expenditures on other than federal property and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,379.56.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	736.179 00			

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Continued				
AIR TRANSPORTATION PROGRAM—Concluded				
Transfer from Treasury Board Vote 15 public service bilingualism.....	450,400 00			
	144,942,580 00			
Less transfer to Vote 1.....	274,999 00			
	144,667,581 00	144,442,988 60	224,592 40	116,866,125 67
20 Capital expenditures including contributions towards construction done by local or private authorities.....	\$ 56,312,000 00			
20a.....	3,073,000 00			
	59,385,000 00	59,332,403 25	52,596 75	45,524,650 87
25 The grants listed in the Estimates and contributions.....	\$ 5,493,000 00			
25b Payments, in accordance with terms and conditions approved by the Governor in Council to former owners of property expropriated in connection with the new Montreal International Airport at Mirabel, Quebec.....	16,000,000 00			
	21,493,000 00	8,586,487 24	12,906,512 76	4,791,210 98
Stat. Contributions to superannuation accounts.....	10,670,000 00	10,670,000 00		9,717,000 00
Stat. Federal Court awards.....	2,859 25	2,859 25		
	236,218,440 25	223,034,738 34	13,183,701 91	176,898,987 52
SURFACE TRANSPORTATION PROGRAM				
35 Operating expenditures and payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1973 of the following Ferry Services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A.....	\$ 50,846,000 00			
35b To authorize the transfer of \$2,000,000 from Transport Vote 40, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	13,264,307 00			
Transfer from Vote 40.....	2,000,000 00			
	66,110,307 00	66,005,877 42	104,429 58	44,631,809 04
40 Capital expenditures, including expenditures on works on other than Federal property.....	\$ 9,107,000 00			
Less transfer to Vote 35.....	2,000,000 00			
	7,107,000 00	6,445,550 64	661,449 36	4,814,778 90
45 Contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1973 \$50 per month instead of \$20 per month as fixed by the said Act.....	\$ 7,614,000 00			
45b The grant listed in the Estimates and contributions.....	41,090,000 00			
	48,704,000 00	48,061,019 38	642,980 62	13,599,005 02
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	950,288 46	950,288 46		962,676 30
Stat. Contributions to superannuation accounts.....	142,000 00	142,000 00		86,000 00
	123,013,595 46	121,604,735 90	1,408,859 56	64,094,269 26
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM				
50 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year.....	\$ 8,751,000 00			
Less transfer to Vote 55.....	499,999 00			
	8,251,001 00	6,905,583 59	1,345,417 41	3,288,461 22

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Continued				
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM—Concluded				
55 Capital expenditures including contributions towards construction done by local or private authorities.....	\$ 7,442,000 00			
55b To authorize the transfer of \$499,999 from Transport Vote 50, Appropriation Act No. 4, 1973 for the purposes of this Vote.....	1 00			
Transfer from Vote 50.....	499,999 00			
	7,942,000 00	6,180,229 88	1,761,770 12	6,347,487 24
Stat. Contributions to superannuation accounts.....	81,000 00	81,000 00		54,000 00
	16,274,001 00	13,166,813 47	3,107,187 53	9,689,948 46
	542,927,307 74	515,961,816 85	26,965,490 89	377,662,503 07
Atlantic Pilotage Authority				
60 Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974.....	\$ 940,000 00			
60a.....	576,000 00			
	1,516,000 00	1,370,522 00	145,478 00	1,141,321 54
Canadian National Railways				
61b Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1973 in respect to the Canadian National Railways System.....	25,000 000 00	21,324,055 00	3,675,945 00	17,822,471 00
Canadian Transport Commission				
65 Operating expenditures.....	\$ 13,476,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	99,000 00			
	13,575,000 00	11,153,753 10	2,421,246 90	9,739,059 15
70 The grants listed in the Estimates and contributions including an amount of \$35,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that Subsection (2) of Section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to Subsection (1) of Section 6 of that Act.....	\$ 58,239,000 00			
70a.....	1,094,000 00			
70b.....	800,000 00			
	60,133,000 00	58,965,521 82	1,167,478 18	41,617,349 69
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provision of the Railway Act.....	172,137,997 67	172,137,997 67		121,614,646 43
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provision of the Atlantic Region Freight Assistance Act.....	15,972,031 14	15,972,031 14		11,422,386 97
Stat. Contributions to superannuation accounts.....	766,000 00	766,000 00		591,000 00
	262,584,028 81	258,995,303 73	3,588,725 08	184,984,442 24

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Continued				
Great Lakes Pilotage Authority Ltd.				
75	Payment to the Great Lakes Pilotage Authority Ltd., upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974.....\$ 741,000 00			
	75b.....	250,000 00		
		991,000 00	901,983 74	89,016 26
				190,658 32
Laurentian Pilotage Authority				
80	Payment to the Laurentian Pilotage Authority upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974.....			
		833,000 00	833,000 00	1,063,807 45
National Harbours Board				
85	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1973 in the operation of the Jacques Cartier Bridge, Montreal Harbour.....\$ 500,000 00			
	85b.....	170,000 00		
		670,000 00	564,525 00	105,475 00
				500,000 00
86a	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1973 in the operation of Halifax Harbour.....			
		1,000,000 00	984,274 00	15,726 00
87b	Payment to the National Harbours Board to be applied in payment of the balance of the costs of construction of the retaining walls along the banks of the proposed dam at the mouth of the St. Charles river and Scott Bridge at Quebec Harbour such amount to constitute an absolute grant without interest.....			
		20,000 00	20,000 00	1,771,000 00
88b	To authorize the Minister on behalf of Her Majesty in right of Canada, in accordance with terms and conditions prescribed by the Governor in Council, to guarantee, in an amount not exceeding \$1,200,000, a bank loan made to the Maritime Employers' Association.....			
		1 00		1 00
				50,000 00
Expenditures from appropriations not required for 1973-74.....				
		1,690,001 00	1,568,799 00	121,202 00
				2,321,000 00
Pacific Pilotage Authority				
100	Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974.....			
		595,000 00	475,688 46	119,311 54
				664,385 27

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
TRANSPORT—Concluded				
Department—Concluded				
The St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
105	Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1973 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie.....\$ 26,021,000 00			
	105b To extend the purposes of Transport Vote 105, Appropriation Act No. 4, 1973, to include expenditures on the Montreal—Lake Ontario section of the deep waterway between the Port of Montreal and Lake Erie..... 1 00			
	26,021,001 00	24,431,883 12	1,589,117 88	10,151,913 91
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
110	Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1973-74 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works.....	1,680,000 00	1,424,028 00	255,972 00
Stat.	Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund..	205,212 82 1,885,212 82	205,212 82 1,629,240 82	255,972 00
		27,906,213 82	1,845,089 88	1,307,746 95 2,854,296 95
		26,061,123 94	13,006,210 86	
Total		864,042,551 37	36,550,258 65	598,856,799 75
TREASURY BOARD				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1	Program expenditures and grants listed in the Estimates.....\$ 14,292,700 00			
	Transfer from Treasury Board Vote 15 public service bilingualism..... 1,211,000 00			
	15,503,700 00	15,126,512 62	377,187 38	12,704,293 40
Stat.	President of the Treasury Board—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
Stat.	Contributions to superannuation accounts.....	860,000 00 16,380,699 92	860,000 00 16,003,512 54	694,000 00 13,415,293 32
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
5	Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations.....\$ 80,000 000 00			
	Less transfers..... 21,888,081 00			
	58,111,919 00		58,111,919 00	

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1973-73 Expenditures
	\$	\$	\$	\$
TREASURY BOARD—Continued				
Department—Continued				
7a Government Contingencies—To delete from the Accounts of Canada:				
(a) the balance therein recorded as of November 30, 1973 of the reserve for salary increases established by Treasury Board Vote 5a, Appropriation Act No. 4, 1969; and				
(b) the balance therein recorded as of November 30, 1973 of the reserve for salary increases established by Treasury Board Vote 5, Appropriation Act No. 3, 1970.....	1 00			1 00
10 Student Summer Employment—Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of and activities for students in the summer of 1973, including an Opportunities for Youth Program.....\$ 54,463,000 00				
Less transfers.....	52,008,325 00			
	2,454,675 00		2,454,675 00	
15 Public Service Bilingualism—Subject to the approval of the Treasury Board to supplement other votes for the purpose of developing bilingualism in the public service.....\$ 30,000,000 00				
15a To extend the purposes of Treasury Board Vote 15, Appropriation Act No. 4, 1973, to authorize payment to the Unemployment Insurance Commission for the purpose of this Vote.....	1 00			
	30,000,001 00			
Less transfers.....	27,803,639 00			
	2,196,362 00	*125,808 00	2,070,554 00	
	62,762,957 00	125,808 00	62,637,149 00	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20 Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contributions to pension plans, death benefit plans and health plans for employees engaged locally outside Canada, to the Unemployment Insurance Account in respect of Government employees and to the Hospital Insurance (outside Canada) Plan.....\$ 61,292,000 00				
20a To extend the purpose of Treasury Board Vote 20, Appropriation Act No. 4, 1973 to permit the payment to employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act.....	1 00			
20b.....	5,364,000 00			
	66,656,001 00	64,073,261 73	2,582,739 27	38,663,534 23
Stat. Government's contributions as an employer under the Canada Pension Plan and the Quebec Pension Plan and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act.....	30,407,051 65	30,407,051 65		27,077,657 91
Expenditures from appropriations not required for 1973-74	97,063,052 65	94,480,313 38	2,582,739 27	1,907 14 65,743,099 28
	176,206,709 57	110,609,633 92	65,597,075 65	79,158,392 60

*This amount represents payments to the unemployment insurance account for the cost of bilingualism development.

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
TREASURY BOARD—Concluded				
Department—Concluded				
National Research Council of Canada				
25	Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations.....\$ 59,368,000 00			
	Transfer from Treasury Board Vote 15			
	public service bilingualism..... 66,000 00			
	59,434,000 00	58,747,290 31	686,709 69	54,575,413 87
30	Capital expenditures.....	9,998,000 00	8,783,756 22	1,214,243 78
35	The grants listed in the Estimates and authority to make commitments in the current fiscal year for assistance towards research in industry of \$16,100,000.....			
	82,273,000 00	80,529,123 58	1,743,876 42	77,077,128 24
Stat.	Contributions to superannuation accounts.....	3,914,000 00	3,914,000 00	3,737,000 00
	155,619,000 00	151,974,170 11	3,644,829 89	144,808 836 74
	Total.....	331,825,709 57	262,583,804 03	69,241,905 54
				223,967,229 34

URBAN AFFAIRS

Details of expenditure and revenue are given in volume II

Ministry of State

1	Program expenditures.....	10,925,000 00	7,109,914 34	3,815,085 66	5,323,863 72
5	Contributions for the implementation of projects designed to assist in achieving an improved urban environment....				
		5,840,000 00	1,336,483 42	4,503,516 58	613,038 69
Stat.	Minister's salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation account.....	247,000 00	247,000 00		67,000 00
		17,028,999 92	8,710,397 68	8,318,602 24	6,020,902 33

Central Mortgage and Housing Corporation

- 10 To reimburse Central Mortgage and Housing Corporation for the calendar year 1973: for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewage corporation, for losses resulting from the operation of public housing projects, and for net losses on the sale of mortgages.....\$ 77,025,000 00
- 10a To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 4, 1973, to reimburse Central Mortgage and Housing Corporation for the calendar year 1973:
- (a) for expenditures on the support of experimental components related to housing;
 - (b) for the amounts of loans forgiven for rehabilitation and conversion of existing buildings and for new communities;
 - (c) for contributions made in respect of loans to facilitate home ownership, of loans to non-profit corporations, of loans for neighbourhood improvement programs;
 - (d) for costs and expenses incurred in respect of loans to facilitate home ownership, for rehabilitation and conversion of existing residential buildings, for the neighbourhood improvement program and for new communities; and

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
URBAN AFFAIRS—Concluded					
Central Mortgage and Housing Corporation					
<i>—Concluded</i>					
	(e) for the costs of acquiring Granville Island and for the loss incurred in the redevelopment, administration and the operation of the Island, and to provide a further amount of.....	31,300,000 00			
		108,325,000 00	97,075,946 90	11,249,053 10	81,792,226 99
Stat.	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement.....	16,461,283 94	16,461,283 94		2,709,219 32
Stat.	Public housing projects undertaken under Part VI of the National Housing Act 1954.....	50,545,939 17	50,545,939 17		32,188,421 79
Stat.	Housing research and community planning as contemplated by Part V of the National Housing Act, 1954.....	3,313,070 30	3,313,070 30		234,653 63
Stat.	Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance and neighbourhood improvement program.....	900,385 83 179,545,679 24	900,385 83 168,296,626 14	11,249,053 10	116,924,521 73
National Capital Commission					
20	Operating expenditures.....	\$ 14,415,000 00			
	20a.....	360,000 00			
	20b.....	212,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	63,100 00			
		15,050,100 00	15,050,100 00		13,335,351 00
25	Payment to the National Capital Fund.....	\$ 23,000,000 00			
	25b.....	168,000 00			
		23,168,000 00 38,218,100 00	23,168,000 00 38,218,100 00		25,150,000 00 38,485,351 00
Total.....		234,792,779 16	215,225,123 82	19,567,655 34	161,430,775 06

VETERANS AFFAIRS

Details of expenditure and revenue are given in volume II

ADMINISTRATION PROGRAM

1	Program expenditures.....	\$ 5,524,500 00			
	1b To authorize the transfer of \$279,999 from Veterans Affairs Vote 45, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
	Transfer from Vote 45.....	279,999 00			
	Transfer from Treasury Board Vote 15 public service bilingualism.....	88,300 00			
		5,892,800 00	5,882,996 86	9,803 14	5,696,786 94
Stat.	Minister of Veterans Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts.....	429,000 00	429,000 00		480,000 00
Stat.	Refunds of amounts credited to revenue in previous years....	286 57 6,339,086 49	286 57 6,329,283 35	9,803 14	2,200 00 6,195,986 86

WELFARE SERVICES PROGRAM

5	War Veterans Allowance Board—Operating expenditures.....	\$ 482,000 00			
	5a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$74,580.53.....	1 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$30,883.44.....	1 00			
		482,002 00	477,748 77	4,253 23	416,886 96

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
VETERANS AFFAIRS—Continued				
Welfare Services Program—Concluded				
10 War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 95,583,000 00			
10a.....	17,417,000 00			
10b To authorize the transfer of \$999,999 from Veterans Affairs Vote 35, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
Transfer from Vote 35.....	999,999 00			
	114,000,000 00	111,761,383 24	2,238,616 76	86,663,872 00
15 Operating expenditures.....	\$ 9,737,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	19,500 00			
	9,756,500 00			
Less transfer to Vote 20.....	99,999 00			
	9,656,501 00	9,316,910 70	339,590 30	8,947,425 80
20 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 12,697,453 00			
20b To authorize the transfer of \$99,999 from Veterans Affairs Vote 15, Appropriation Act No. 4, 1973, for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	99,999 00			
	12,797,453 00	12,716,685 51	80,767 49	11,850,027 35
Stat. Re-establishment credits and repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	506,520 63	506,520 63		427,315 51
Stat. War service gratuities.....	2,157 68	2,157 68		
Stat. Contributions to superannuation accounts.....	701,000 00	701,000 00		684,000 00
Stat. Returned soldiers insurance actuarial liability adjustment..	173,571 42	173,571 42		257,804 91
Stat. Veterans insurance actuarial liability adjustment.....	1,134,470 56	1,134,470 56		986,137 37
	139,453,676 29	136,790,448 51	2,663,227 78	110,233,469 90
PENSIONS PROGRAM				
25 Pension Review Board—Operating expenditures.....	250,000 00	213,119 82	36,880 18	161,705 40
30 Operating expenditures.....	\$ 5,619,100 00			
30a To extend the purposes of Veterans Affairs Vote 30, Appropriation Act No. 4, 1973, to amend section 3 of the Pension Act by adding thereto the following subsection:				
“(18.1) The Commission may accept and administer any property and moneys conveyed to the Commission upon trust for the benefit of pensioners, their dependents or any other persons upon such terms and conditions as are set out in the terms of the conveyance or if no conditions are therein set out upon such terms and conditions as the Commission deems reasonable for the purposes of the trust”.....	1 00			
	5,619,101 00	5,542,806 41	76,294 59	4,681,929 78

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
VETERANS AFFAIRS—Concluded				
Pensions Program—Concluded				
35 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$245,700,000 00			
35a.....	47,700,000 00			
	293,400,000 00			
Less transfer to Vote 10.....	999,999 00			
	292,400,001 00	290,526,762 92	1,873,238 08	241,006,416 20
Stat. Contributions to superannuation accounts.....	376,000 00	376,000 00		307,000 00
	298,645,102 00	296,658,689 15	1,986,412 85	246,157,051 38
BUREAU OF PENSIONS ADVOCATES PROGRAM				
40 Program expenditures.....	1,408,000 00	1,354,241 71	53,758 29	1,142,787 15
Stat. Contributions to superannuation accounts.....	100,000 00	100,000 00		84,000 00
	1,508,000 00	1,454,241 71	53,758 29	1,226,787 15
TREATMENT SERVICES PROGRAM				
45 Operating expenditures, contributions, and authority to spend revenue received during the year\$ 73,872,000 00				
45a To authorize the deletions from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$31,090.21.....	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism.....	72,000 00			
	73,944,001 00			
Less transfer to Vote 1.....	279,999 00			
	73,664,002 00	70,625,841 41	3,038,160 59	64,904,908 35
50 Capital expenditures including contributions to provinces and other authorities towards such costs.....	10,245,000 00	9,153,552 48	1,091,447 52	6,292,479 41
Stat. Contributions to superannuation accounts.....	5,377,000 00	5,377,000 00		5,541,000 00
	89,286,002 00	85,156,393 89	4,129,608 11	76,738,387 76
VETERANS' LAND ADMINISTRATION PROGRAM				
55 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board....	7,106,835 00	6,831,556 44	275,278 56	6,650,853 65
Stat. Provision for reserve for conditional benefits, Veterans Land Act.....	4,530,457 99	4,530,457 99		4,589,309 42
Stat. Contributions to superannuation accounts.....	517,000 00	517,000 00		500,000 00
Stat. Reduction in Veterans' Land Act advances.....	23,361 16	23,361 16		24,968 90
Stat. Write-off of active assets.....	1,326 04	1,326 04		15,534 62
	12,178,980 19	11,903,701 63	275,278 56	11,780,666 59
Total.....	547,410,846 97	538,292,758 24	9,118,088 73	452,332,349 64
Total for all departments.....	20,583,475,022 75	20,039,399,223 45	544,075,799 30	16,120,734,604 89

SECTION 10

1973-74 PUBLIC ACCOUNTS

Statement of Assets and Liabilities

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THE GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1974

(with comparative figures as at March 31, 1973)

	March 31, 1974	March 31, 1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
ASSETS			
1. Current assets—			
(a) Cash, schedule A, page 8.....	1,969,669,046	2,329,422,990	—359,753,944
(b) Securities held for the securities investment account at amortized cost....	68,337,169	64,194,515	4,142,654
(c) Other current assets, schedule B, page 8.....	102,696,001	78,023,073	24,672,928
	2,140,702,216	2,471,640,578	—330,938,362
2. Departmental working capital advances, schedule C, page 8.....	630,007,152	390,160,400	239,846,752
3. Foreign exchange reserves—			
(a) Exchange Fund Account.....	5,466,279,053	5,641,279,053	—175,000,000
(b) Canada's subscription to capital of the International Monetary Fund....	1,297,167,219	1,192,221,712	104,945,507
	6,763,446,272	6,833,500,765	—70,054,493
4. Social security accounts, schedule D, page 10—			
Canada Pension Plan investment fund.....	6,696,981,000	5,589,573,000	1,107,408,000
Unemployment Insurance Account—Advances—All or part to be recovered by parliamentary appropriations.....	1,719,280,356	1,474,866,742	244,413,614
Unemployment Insurance Account.....	60,417,553	22,391,552	38,026,001
	8,476,678,909	7,086,831,294	1,389,847,615
5. Investments held for retirement of unmatured debt.....			
6. Advances, loans and investments—Domestic, schedule E, page 11—			
(a) Loans to, and investments in, crown corporations.....	13,634,105,066	12,608,809,261	1,025,295,805
Recovery likely to require parliamentary appropriations.....	237,695,681	188,219,895	49,475,786
(b) Loans to provincial governments.....	834,326,166	682,712,011	151,614,155
(c) Municipal Development and Loan Board advances.....	234,872,906	244,636,935	—9,764,029
(d) Veterans Land Act fund (less reserve for conditional benefits).....	512,403,871	505,202,226	7,201,645
(e) Miscellaneous.....	725,129,691	588,863,542	136,266,149
	16,178,533,381	14,818,443,870	1,360,089,511
7. Advances, loans and investments—External, schedule F, page 16—			
(a) Loans to national governments.....	1,831,620,629	1,641,763,107	189,857,522
(b) Subscriptions to capital of and working capital advances and loans to, international organizations.....	492,351,155	410,812,085	81,539,070
	2,323,971,784	2,052,575,192	271,396,592
8. Securities held in trust, schedule G, page 18.....	135,027,802	118,386,875	16,640,927
9. Deferred charges—			
(a) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account.....	702,040,000	376,940,000	325,100,000
Public service superannuation account.....	362,900,000	382,658,800	—19,758,800
Royal Canadian Mounted Police superannuation account.....	24,878,004	23,544,000	1,334,004
(b) Unamortized loan flotation costs, section 11.....	156,454,914	156,700,220	—245,306
	1,246,272,918	939,843,020	306,429,898
10. Capital assets.....	1	1	
11. Inactive loans and investments, schedule H, page 18.....	80,354,071	94,824,381	—14,470,310
Total recorded assets.....	37,974,994,506	34,806,206,376	3,168,788,130
12. Less: Reserve for losses on realization of assets.....	—546,384,065	—546,384,065	
Net recorded assets.....	37,428,610,441	34,259,822,311	3,168,788,130
13. Net debt, represented by excess of liabilities over net recorded assets, schedule I, page 19.....	18,128,455,346	17,455,812,755	672,642,591
	55,557,065,787	51,715,635,066	3,841,430,721

The notes appearing on page 4 are an integral part of this Statement of Assets and Liabilities.

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

	March 31, 1974	March 31, 1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
LIABILITIES			
14. Current and demand liabilities, schedule J, page 19—			
(a) Outstanding cheques.....	1,282,452,993	751,194,631	531,258,362
(b) Accounts payable (that portion paid in April of the next following year).....	1,177,528,155	745,900,060	431,628,095
(c) Non-interest-bearing notes payable to international organizations.....	154,349,201	84,420,960	69,928,241
(d) Matured debt outstanding.....	27,913,706	35,510,811	—7,597,105
(e) Interest due and outstanding.....	1,129,035,371	842,292,872	286,742,499
(f) Interest accrued.....	592,021,068	584,559,472	7,461,596
(g) Other current liabilities.....	231,293,860	131,107,066	100,186,794
	4,594,594,354	3,174,985,872	1,419,608,482
15. Foreign exchange reserves—			
(a) Non-interest-bearing notes payable to the International Monetary Fund.....	990,000,000	853,000,000	137,000,000
(b) Allocation of Special Drawing Rights in the International Monetary Fund.....	370,279,053	370,279,053	
	1,360,279,053	1,223,279,053	137,000,000
16. Deposit and trust accounts, schedule K, page 21.....	579,390,882	614,024,473	—34,633,591
17. Annuity, insurance and pension accounts, schedule L, page 25—			
(a) Social security accounts—			
Canada Pension Plan.....	6,933,825,886	5,792,997,153	1,140,828,733
Old Age Security Fund.....	32,735,490	335,750,044	—303,014,554
(b) Superannuation accounts.....	10,848,542,394	9,554,059,218	1,294,483,176
(c) Other.....	1,446,915,970	1,445,645,254	1,270,716
	19,262,019,740	17,128,451,669	2,133,568,071
18. Undisbursed balances of appropriations to special accounts, schedule M, page 26.....	172,265,845	187,550,546	—15,284,701
19. Provision for compound interest on Canada Savings Bonds, schedule N, page 26.....	114,100,946	81,163,671	32,937,275
20. Deferred credits, schedule O, page 27.....	294,736,772	263,247,103	31,489,669
21. Suspense accounts, schedule P, page 27.....	8,312,879	4,439,334	3,873,545
22. Unmatured debt, schedule Q, page 28—			
(a) Bonds.....	24,266,365,316	24,748,493,345	—482,128,029
(b) Treasury bills.....	4,905,000,000	4,290,000,000	615,000,000
	29,171,365,316	29,038,493,345	132,871,971

NOTE:

The contingent liabilities of the Government of Canada, consisting of railway securities guaranteed as to principal and interest \$603,474,500; other guarantees of \$13,253,719,698; together with certain indeterminate guarantees, are listed on page 86.

Total liabilities.....	55,557,065,787	51,715,635,066	3,841,430,721
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Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1974.

J. J. MACDONELL,
Auditor General.

Notes to Statement of Assets and Liabilities as at March 31, 1974

The increase in net debt reflects the budgetary deficit of \$672,642,591.

Additional liabilities for the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account arising out of pay increases have been credited to these accounts and charged to deferred charges and are being amortized over a five-year period in accordance with the amendments to the superannuation acts.

The quinquennial actuarial valuation as at December 31, 1972 for the Public Service Superannuation Account is currently being prepared and results will be published when available.

Assets and liabilities denominated in foreign currencies other than those of a short-term nature are recorded at historical values. No adjustment has been made for subsequent changes in exchange rates. The value of these assets and liabilities based on exchange rates in effect at March 31, 1974 are summarized in the following statement.

	Recorded Value	Valuation at March 31, 1974 exchange rate	Over (Under) valuation
	\$	\$	\$
ASSETS			
Securities held for the securities investment account.....	13,354,969	12,060,035	1,294,934
Foreign exchange reserve accounts—			
Exchange Fund Account	5,466,279,053	5,336,198,195	130,080,858
Subscription to capital of the International Monetary Fund.....	1,297,167,219	1,328,453,610	(31,286,391)
Advances, loans and investments—External—			
Subscriptions to capital of and working capital advances and loans to international organizations.....	486,404,259	449,914,322	36,489,937
	<u>7,263,205,500</u>	<u>7,126,626,162</u>	<u>136,579,338</u>
LIABILITIES			
Foreign exchange reserve accounts—			
Allocation of Special Drawing Rights to the International Monetary Fund.....	370,279,053	420,593,769	(50,314,716)
Unmatured debt.....	258,084,066	232,091,362	25,992,704
Accrued interest.....	4,249,151	3,821,201	427,950
	<u>632,612,270</u>	<u>656,506,332</u>	<u>(23,894,062)</u>

The liability for the allocation of Special Drawing Rights issued by the International Monetary Fund has been recorded in the accounts of Canada in accordance with the Fund's accounting recommendations to participants. Although the liability arises from transactions associated with foreign exchange reserves, it is not taken into account in determining Canada's official international reserves.

Pursuant to Treasury Board Vote 7(a), Appropriation Act November 5, 1973, reserves for salary increases in the amount of \$36,765,140 were credited to revenue in 1973-74 and deleted from

the category undisbursed balances of appropriations to special accounts.

The accounts in respect of the Unemployment Insurance Account which are recorded on the Government's Statement of Assets and Liabilities are summarized in the following statement.

ASSETS	1974	1973	Increase or decrease (—)
	\$ (thousands)	\$	\$
Cash in Receiver General special deposits.....	40,195	39,920	275
Advances.....	1,719,280	1,474,867	244,413
Unemployment Insurance Account.....	60,418	22,391	38,027
	<u>1,819,893</u>	<u>1,537,178</u>	<u>282,715</u>
LIABILITIES			
Outstanding warrants.....	54,176	48,777	5,399

An adjustment for provincial property tax credits amounting to \$33.6 million chargeable to the provinces at March 31, 1973 was made in 1973-74. If this adjustment had been made in 1972-73, income tax revenue and the budget surplus would have increased and net debt and the liability to the provinces reflected in the Provincial Tax Collection Agreements Account would have decreased by \$33.6 million. No amendment to either the figures for 1972-73 or those for 1973-74 has been made for this item.

Since March 31, 1974 fell on a Sunday, the fiscal year 1973-74 remained opened until Monday, April 1, 1974, in accordance with the provisions of the Interpretation Act (Revised Statutes of Canada 1970 c. I-23, Section 25(1)). The effect of this provision was to include in the fiscal year 1973-74 those receipts and payments on April 1, 1974, that referred to the business of the 1973-74 fiscal year. In addition, payments for goods and services received on April 1, 1974 could be included in 1973-74, if they were made by April 30, 1974.

Receipts on April 1, 1974 credited to the fiscal year 1973-74 were estimated to be \$490 million, with a corresponding debit to cash in transit.

The Oil Export Tax provides that the Minister of Finance may make payments equal to 50% of tax revenues derived from the oil export tax, to the exporting provinces in which the exported crude was produced, recovered or extracted. The sum of \$143.3 million, equal to 50% of oil export tax revenues, is included in fiscal transfer payments of the Department of Finance. Of this amount, \$75.8 million was paid to provincial governments by March 31st. The balance of \$67.5 million is included in both expenditure for 1973-74 and other current liabilities at March 31, 1974. This liability was discharged in 1974-75.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

1. (a) Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels, Rome and Frankfurt and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada, and temporary deposits in Customs and Excise bank accounts record moneys held as a security for the temporary entry of goods or to otherwise ensure compliance with various departmental regulations.
1. (b) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan). On the basis of closing market exchange rates the value of holdings denominated in foreign currencies was \$12,060,035.
1. (c) This category includes moneys received after March 31, but applicable to the current year, Post Office moneys in hands of collectors and in transit at March 31. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by departments are shown in the departmental sections of Volume II and an overall total by departments is shown in section 11 of this volume.
2. Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.
Also included under this heading are those accounts in respect of certain working capital advances transferred from "Advances, Loans and Investments—Domestic" (Airport Loans) as well as those transferred from "Deposit and Trust accounts".
3. (a) This is the valuation of advances to finance the purchase of gold, foreign exchange and notes issued by the International Monetary Fund. The balance of advances at March 31, 1974 also includes the Canadian dollar equivalent of 358,620,000 units of Special Drawing Rights issued to Canada by the International Monetary Fund. On the basis of closing market exchange rates at March 31, 1974, the value of these advances was \$5,336,198,195. This total does not include the earnings of the Exchange Fund Account for the period January 1, 1974 to March 31, 1974 which amounted to \$60,432,459.
3. (b) This account records Canada's quota in the International Monetary Fund.

In this organization members' quotas are now expressed in Special Drawing Rights and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than \$1 million in excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of \$1 million, conversely should the working balance fall below minimum requirements the reverse action takes

place. These notes are carried as a liability of the Government of Canada under the heading "foreign exchange reserve accounts".

Until 1972 quotas were expressed in U.S. dollars. When Canada joined the fund in 1946-47 its quota was set at U.S. \$300 million. This was raised to U.S. \$550 million in October 1959, in May 1966 to U.S. \$740 million and in December 1970 to U.S. \$1,100 million or 1,100 million SDR's at the then prevailing rate of U.S. \$1=1 SDR.

The balance in the account at March 31, 1974 was Can. \$1,297,167,219. On the basis of closing market exchange rates at March 31, 1974, the value of these assets was \$1,328,453,610.

4. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province are required.
Also included are those assets accounts in respect of the Unemployment Insurance Account.
5. This account records holdings by the Government of Canada of its own issues.
6. (a) Loans to, and investments in, crown corporations represent the government's outstanding advances to crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for relending. The government equity in crown corporations as recorded in the Accounts of Canada as at March 31, 1974, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31, 1974, is shown in section 11 of this volume.
6. (b) Under this heading are loans to provinces made under relief acts and other legislation.
6. (c) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs. These loans carry specified conditional benefits if the terms of the agreements are fulfilled by the municipalities.
6. (d) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.
6. (e) This category is composed of miscellaneous loans and balances receivable.
7. (a) Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance to developing countries.

7. (b) This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development, the International Development Association, the International Finance Corporation and working capital advances and loans to international organizations. On the basis of closing market exchange rates at March 31, 1974, the value of these capital subscriptions was \$449,914,322.
 8. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.
 9. (a) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1975 for the Canadian Forces superannuation account, as at December 31, 1972 for the Public Service superannuation account and as at December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.
 9. (b) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.
 10. This records at a nominal value of \$1 such capital assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.
 11. This group includes certain loans and advances which are not currently revenue-producing or realizable. From time to time a repayment may be made.
 12. This reserve is provided for losses on realization of assets.
- NET DEBT
13. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, or, in effect, the deficit since Confederation.
- LIABILITIES
14. (a) This is the balance of cheques issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.
 14. (b) This account represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
 14. (c) This account records non-interest-bearing notes payable to international organizations, excluding those payable to the International Monetary Fund which are included in the liability category "foreign exchange reserve accounts" see note 15 (a).
 14. (d) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.
 14. (e) This represents the amount of interest which has become due on the public debt but remains unpaid.
 14. (f) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date. On the basis of closing market exchange rates at March 31, 1974, the value of accrued interest in foreign currencies was \$3,821,201.
 14. (g) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for post office money orders and outstanding unemployment insurance warrants are the main items in this group.
 15. (a) This account records non-interest-bearing notes payable to the International Monetary Fund.
 15. (b) This account includes the allocation of Special Drawing Rights issued by the International Monetary Fund.

On the basis of closing market exchange rates at March 31, 1974, the value of these liabilities was \$420,593,769.
 16. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.
 17. (a) This category records the government's liability in respect of the Canada Pension Plan, the Old Age Security Fund and the Unemployment Insurance Account.
 17. (b) This category records the government's liability in respect to the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account.
 17. (c) This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities, that are not included in the previous two categories. The government

receives premiums or similar assessments and in turn pays out specific benefits.

18. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.
19. This account records the estimated amount of the prorated provision to March 31 for the special compound interest feature applicable to certain Canada savings bonds.

20. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.
21. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
22. This account shows the unmatured debt of the Government of Canada which includes bonds payable in New York in the amount of \$238,728,000 U.S. converted at the rate of \$1 U.S.= \$1.08108 Canadian. On the basis of closing market exchange rates at March 31, 1974, the value of these liabilities was \$232,091,362. Also included are special non-marketable bonds held in the Canada Pension Plan Investment Account.

STATEMENT OF ASSETS AND LIABILITIES

Schedules to Statement of Assets and Liabilities as at March 31, 1974

(with comparative figures as at March 31, 1973)

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE A			
Cash—			
1 In Receiver General current deposits—			
Belgium francs.....	34,076	38,127	— 4,051
Canadian dollars.....	757,410,272	1,940,353,211	— 1,182,942,939
French francs.....	331,499	— 294,301	625,800
United Kingdom sterling.....	322,574	1,154,724	— 832,150
United States dollars.....	2,486,150	6,993,717	— 4,507,567
West German marks.....	5,007,038	7,561,813	— 2,554,775
	765,591,609	1,955,807,291	— 1,190,215,682
In Receiver General special deposits—			
2 Banco di Roma, Rome, Italy—			
Canadian Cultural Institute (Canadian Foundation at Rome).....	42,384	71,884	— 29,500
3 Deutsche Bank A.G., Frankfurt-am-Main, Germany—			
Interest and commission account.....	4,485	29,022	— 24,537
Redemption account.....	32,742		32,742
3 Bank of England—			
Interest account.....	9,310	9,903	— 593
Redemption account.....	27,414	29,161	— 1,747
3 Bank of Montreal, London—			
Bond redemption account.....	8,305	8,834	— 529
3 Bank of Montreal, New York—			
Interest account.....	918	943	— 25
3 Bank of Montreal Trust Co., New York—			
Interest account.....	165,384	101,543	63,841
4 Royal Bank of Canada, Ottawa—			
Diplomatic and trade mission account.....	3,595,800	3,172,600	423,200
5 Unemployment Insurance account.....	40,195,250	39,919,939	275,311
	44,081,992	43,343,829	738,163
Consumer and Corporate Affairs—			
6 Poor debtor revenue trust accounts.....	533,297	77,063	456,234
7 In hands of collectors and in transit.....	1,158,407,787	328,956,274	829,451,513
8 Indian agencies revenue trust bank accounts.....	349,863	534,308	— 184,445
9 Temporary deposits in customs and excise bank accounts.....	704,498	704,225	273
	1,969,669,046	2,329,422,990	— 359,753,944

SCHEDULE B**Other Current Assets—**

Finance—			
1 Moneys received after March 31 but applicable to current fiscal year.....	78,605,088	56,654,206	21,950,882
Post Office—			
2 Cash on hand and in transit.....	24,090,913	21,368,867	2,722,046
3 Cash in blocked currency.....			
	102,696,001	78,023,073	24,672,928

SCHEDULE C**Departmental Working Capital Advances—**

1 Agriculture.....	407,994	485,956	— 77,962
2 Agriculture commodities stabilization account.....			
3 Agriculture products board account.....	677,854	156,238	521,616
4 Canadian Grain Commission—Canadian government elevators.....			
5 Race track supervision revolving fund account.....	— 176,263	— 139,994	— 36,269
6 Acquisition of capital equipment for race track supervision.....		30,135	— 30,135

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE C—Continued			
Departmental Working Capital Advances—Continued			
Communications—			
7 Government telephone account revolving fund.....	—965,186	137,676	—1,102,862
Energy, Mines and Resources—			
8 Stockpiling of uranium concentrates.....	101,182,911	101,182,911	
Environment—			
9 Acquisition of Meteorological equipment and supplies.....	2,614,559		2,614,559
10 Fisheries prices support account.....	1,720,333	1,065,294	655,039
11 Fisheries working capital advance.....	5,673	8,076	—2,403
External Affairs—			
12 Acquisition of capital equipment for the Central and Regional Passport offices.....	125,020	90,301	34,719
13 Loans and advances to persons posted abroad.....	1,703,049	1,521,036	182,013
14 Passport office revolving fund.....	—94,359	—11,703	—82,656
15 Posts abroad.....	656,346	740,472	—84,126
Finance—			
16 Auditor General—United Nations audit.....	10,701	9,926	775
17 Blank bonds reserve.....	372,654	285,989	86,665
Bullion and coinage—			
18 Bronze coinage (and copper) account.....	334,541	631,580	—297,039
19 Gold purchase account.....	4,723,624	4,690,635	32,989
18 Nickel coinage account.....	378,403	911,985	—533,582
20 Olympic silver bullion inventory account.....	63,631,064		63,631,064
21 Olympic silver coin blanks inventory account.....	13,336,718		13,336,718
22 Olympic finished coin inventory account.....	83,731		83,731
23 Silver bullion purchase account.....	1,714,562	2,068,498	—353,936
18 Silver coinage account.....	6,451	59,087	—52,636
	84,209,094	8,361,785	75,847,309
24 Fire losses replacement account.....			
Indian Affairs and Northern Development—			
25 Indian arts and crafts central marketing service.....	438,804	457,385	—18,581
26 Stores account—national parks.....	684,144	581,664	102,480
Industry, Trade and Commerce—			
27 Departmental field offices in Canada and posts abroad.....	392,718	310,548	82,170
28 Statistics Canada revolving fund.....	—431,935	—198,397	—233,538
Labour—			
29 Information Canada.....	620,231	157,354	462,877
30 Manpower and Immigration—posts abroad.....	226,214	199,425	26,789
31 National Revenue—customs & excise.....	211,580	113,379	98,201
Post Office—			
32 Account.....	—481,025	1,668,266	—2,149,291
33 Revolving fund.....	837,264	767,967	69,297
34 Public Works—other government departments and agencies—construction and repair projects.....	2,409	75,649	—73,240
Regional Economic Expansion—			
35 Prairie farm rehabilitation administration—stores account.....	141,899	184,792	—42,893
Secretary of State—			
36 National Film Board advance to purchase capital equipment for Canadian Government Photo Centre.....	47,592	35,059	12,533
37 National Film Board—Canadian Government Photo Centre revolving fund.....	413,529	314,765	98,764
38 National Film Board—operating account.....	—423,427	—565,166	141,739

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE C—Concluded			
Departmental Working Capital Advances—Concluded			
Secretary of State—Concluded			
39 National Museums Inventory.....		50,000	— 50,000
40 Public Archives advance to purchase capital equipment for Central Micro- film Unit.....	103,280		103,280
41 Public Archives revolving fund.....	126,612	— 6,009	132,621
42 Public Service Commission—advance to purchase capital equipment for the Bureau of Staff development and training.....	39,788	39,788	
43 Public Service Commission—staff training and development.....	248,891	512,836	— 263,945
Solicitor General—			
Correctional services—			
44 Canteen fund.....	148,955	106,303	42,652
45 Industrial and stores account.....	914,171	830,948	83,223
46 Livestock and canning supplies stores account.....	199,339	164,528	34,811
47 Operational stores account.....	2,496,713	2,215,349	281,364
Royal Canadian Mounted Police—			
48 Cloth revolving fund.....	398,979	412,392	— 13,413
49 Messes operations account.....	70,444	74,528	— 4,084
Supply and Services			
50 Printing revolving fund.....	2,730,474	3,100,359	— 369,885
51 Supply revolving fund.....	937,285	5,479,527	— 4,542,242
52 Acquisition of capital equipment for Canadian government supply services 1972-73.....	67,872	84,840	— 16,968
53 Acquisition of capital equipment for Canadian government supply services 1973-74.....	316,635		316,635
54 Computer services bureau.....		878,451	— 878,451
55 Computer service bureau capital assets.....		88,311	— 88,311
56 Defence production revolving fund.....	34,529,932	22,401,268	12,128,664
57 Miscellaneous departmental imprest and standing advances.....	14,916,467	14,003,353	913,114
58 Miscellaneous departmental accountable advances.....	9,152,982	10,884,501	— 1,731,519
Transport—			
59 Airport capital loans.....	340,942,626	192,379,383	148,563,243
60 Airports revolving fund.....			
61 Airports revolving fund unpaid contractors' holdbacks.....	2,618,633		2,618,633
62 Stores account.....	7,264,912	9,110,891	— 1,845,979
63 Vancouver International Airport—construction of bridges.....	14,437,560	7,360,526	7,077,034
Veterans Affairs—			
64 Hospital stores account.....	1,876,372	1,740,191	136,181
65 Manufacture of Remembrance Day poppies.....	337,853	221,348	116,505
	630,007,152	390,160,400	239,846,752

SCHEDULE D

Social Security Accounts—

1 Canada Pension Plan Investment Fund—

Securities of, or guaranteed by—

Newfoundland.....	128,608,000	106,918,000	21,690,000
Nova Scotia.....	260,785,000	217,018,000	43,767,000
Prince Edward Island.....	25,608,000	21,265,000	4,343,000
New Brunswick.....	197,245,000	164,418,000	32,827,000
Quebec.....	35,578,000	27,445,000	8,133,000
Ontario.....	3,703,684,000	3,097,092,000	606,592,000
Manitoba.....	393,401,000	328,909,000	64,492,000
Saskatchewan.....	308,497,000	260,658,000	47,839,000
Alberta.....	630,963,000	522,802,000	108,161,000

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE D—Concluded			
Social Security Accounts—Concluded			
1 Canada Pension Plan Investment Fund—Concluded			
British Columbia.....	970,232,000	808,575,000	161,657,000
Government of Canada.....	42,380,000	34,473,000	7,907,000
	6,696,981,000	5,589,573,000	1,107,408,000
2 Unemployment Insurance Account—Advances.....	1,719,280,356	1,474,866,742	244,413,614
Unemployment Insurance Account.....	60,417,553	22,391,552	38,026,001
	8,476,678,909	7,086,831,294	1,389,847,615
SCHEDULE E			
Advances, Loans and Investments—Domestic—			
CROWN CORPORATIONS—			
1 Atomic Energy of Canada Limited—			
Capital stock.....	15,000,000	15,000,000	
Loans <i>re</i> housing.....	10,238,593	10,329,588	—90,995
Bruce heavy water plant at Douglas Point, Ont.....	175,000,000	175,000,000	
Commercial products division.....	6,798,756	7,021,827	—223,071
Production of heavy water.....			
Douglas Point generating station.....	69,945,000	69,945,000	
Gentilly nuclear power station.....	81,700,000	81,700,000	
Glace Bay heavy water plant—rehabilitation.....	73,000,000	18,000,000	55,000,000
Heavy water inventory.....	27,500,000	31,600,000	—4,100,000
Nelson River power project—transmission line.....	184,500,000	166,500,000	18,000,000
Pickering generating station.....	109,600,000	116,509,001	—6,909,001
Sheridan Park.....	1,933,736	2,036,013	—102,277
	755,216,085	693,641,429	61,574,656
2 Bank of Canada—capital stock.....	5,920,000	5,920,000	
Canada Deposit Insurance—			
3 Capital stock.....	10,000,000	10,000,000	
4 Advances.....	10,000,000	10,000,000	
5 Canadian Arsenals Limited.....	3,500,000	3,500,000	
6 Canadian Broadcasting Corporation—			
Working capital.....	9,000,000	9,000,000	
Loans.....	535,500	567,000	—31,500
	9,535,500	9,567,000	—31,500
7 Canadian Commercial Corporation.....	13,300,000	13,300,000	
8 Canadian Dairy Commission.....	1,854,189	17,745,291	—15,891,102
9 Canadian Livestock Feed Board Account.....	822,379		822,379
10 Canadian Film Development Corporation.....	4,437,534	5,104,664	—667,130
Canadian National Railways—			
11 Advances—			
Refunding Act, 1955.....	1,019,543,500	819,543,500	200,000,000
Financing and Guarantee Act, 1960.....	29,000,000	29,000,000	
Financing and Guarantee Act, 1961.....	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66.....	50,000,000	50,000,000	
Financing and Guarantee Act, 1967.....	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than Section 7).....	20,000,000	20,000,000	
Temporary loan—for acquisition of bonds.....	56,596,883	51,275,687	5,321,196
12 Capital Revision Act, 1952—			
Preferred stock.....	1,235,180,591	1,235,180,591	

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Continued			
13 Canadian Government Railways—			
Working capital.....	16,983,762	16,983,762	
14 Loans for maintenance, repair and acquisition of passenger equipment.....	916,285	1,195,993	— 279,708
15 Air Canada—			
Financing Guarantee Act, 1968, Section 7.....	54,792,423	54,792,423	
Financing and Guarantee Act, 1969, Section 7.....	115,000,000	115,000,000	
Financing and Guarantee Act, 1970, Section 7.....	84,000,000	84,000,000	
Financing and Guarantee Act, 1973, Section 7.....			
	2,780,384,444	2,575,342,956	205,041,488
Canadian National Railways—loans with respect to Yarmouth—Bar Harbour ferry services—			
16 New dock and facilities.....	294,096	318,604	— 24,508
17 Working capital.....	200,000	200,000	
18 Canadian National (West Indies) Steamships, Ltd—capital stock.....	325,000	325,000	
19 Canadian Overseas Telecommunication Corporation.....	41,054,142	37,592,854	3,461,288
20 Canadian Patents and Development Limited—capital stock.....	296,199	296,199	
21 Canadian Saltfish Corporation—			
Capital assets.....	1,365,000		1,365,000
Loans.....	2,100,000	1,500,000	600,000
22 Cape Breton Development Corporation—working capital.....		14,000,000	— 14,000,000
Central Mortgage and Housing Corporation—			
23 Capital.....	25,000,000	25,000,000	
24 Loans and advances.....	6,515,239,570	6,140,518,065	374,721,505
24 Mortgage and loan purchase fund.....	3,471,270	3,690,529	— 219,259
	6,543,710,840	6,169,208,594	374,502,246
Eldorado Nuclear Limited—			
25 Capital Stock.....	8,246,877	8,246,877	
26 Loans.....	54,763,062	48,892,125	5,870,937
	63,009,939	57,139,002	5,870,937
Export Development Corporation—			
27 Capital stock.....	25,000,000	25,000,000	
28 Capital surplus—working capital.....	25,000,000	25,000,000	
29 Loans.....	687,737,805	546,262,298	141,475,507
	737,737,805	596,262,298	141,475,507
30 Farm Credit Corporation—			
Notes.....	1,358,628,705	1,196,004,891	162,623,814
Capital.....	54,350,000	47,850,000	6,500,000
Farm machinery syndicates loans fund—advances.....	7,822,106	6,525,108	1,296,998
	1,420,800,811	1,250,379,999	170,420,812
31 Freshwater Fish Marketing Corporation.....	9,615,579	9,600,000	15,579
32 National Capital Commission—excluding greenbelt.....	24,650,093	22,845,142	1,804,951
33 National Harbours Board.....	260,203,792	258,200,530	2,003,262
34 Saint John Harbour Bridge Authority.....	15,068,366	15,113,665	— 45,299
	275,272,158	273,314,195	1,957,963
Northern Canada Power Commission—			
35 Advances pursuant to the Northern Canada Power Commission Act.....	74,303,671	57,253,972	17,049,699
36 Advances re investigations.....	50,000	50,000	
	74,353,671	57,303,972	17,049,699
37 Northern Transportation Company Limited.....	44,600,000	18,600,000	26,000,000
38 Royal Canadian Mint.....	7,142,000	2,942,000	4,200,000
39 The St. Lawrence Seaway Authority—			
Loans (interest bearing).....	553,700,000	547,500,000	6,200,000
Deferred interest.....	147,352,542	122,420,416	24,932,126
Interest free loans.....	72,500,000	72,500,000	
	773,552,542	742,420,416	31,132,126

Schedules to Statement of Assets and Liabilities—Continued

		1974	1973	Net increase or decrease (—) during 1973-74
		\$	\$	\$
SCHEDULE E—Continued				
Advances, Loans and Investments—Domestic—Continued				
CROWN CORPORATIONS—Concluded				
40	Uranium Canada Limited.....	29,055,060	20,439,646	8,615,414
		13,634,105,066	12,608,809,261	1,025,295,805
Recovery likely to require parliamentary appropriations—				
6	Canadian Broadcasting Corporation—loans.....	197,880,410	151,263,314	46,617,096
32	National Capital Commission—greenbelt.....	39,815,271	36,956,581	2,858,690
		237,695,681	188,219,895	49,475,786
		13,871,800,747	12,797,029,156	1,074,771,591
PROVINCIAL GOVERNMENTS—				
Loans and advances—				
Newfoundland—				
Regional Economic Expansion—				
41	Northern Canada Power Commission—			
	Advances pursuant to the Atlantic Provinces Power Development Act.....		52,394,297	— 52,394,297
	Loans pursuant to the Atlantic Provinces Power Development Act....	99,861,635	46,757,894	53,103,741
Nova Scotia—				
Regional Economic Expansion—				
41	Northern Canada Power Commission—			
	Loans pursuant to the Atlantic Provinces Power Development Act....	61,256,346	62,122,604	— 866,258
42	Loans respecting Metropolitan Area Growth Limited—			
	Investments respecting Metropolitan Area Growth Limited.....	4,999,000	4,999,000	
Transport—				
44	Loading ramp, Yarmouth, N.S.....	344,002	372,668	— 28,666
Prince Edward Island—				
Regional Economic Expansion—				
45	Loans pursuant to Fund for Rural and Economic Development Agreement.....	9,368,339	7,481,103	1,887,236
New Brunswick—				
Finance—				
46	Town of Oromocto.....	598,860	635,061	— 36,201
Regional Economic Expansion—				
41	Northern Canada Power Commission—			
	Loans pursuant to the Atlantic Provinces Power Development Act....	59,208,129	60,088,503	— 880,374
Quebec—				
Finance—				
47	Notes (1969-70) re Expo.....	6,117,000	7,926,000	— 1,809,000
Manitoba—				
Environment—				
48	Lac Seul and Lake of the Woods storage projects.....	446,724	446,724	
49	Operation, etc., of storage projects.....	70,627	12,858	57,769
Finance—				
50	Consolidated loans—1947 settlement.....	3,249,666	4,022,249	— 772,583
Regional Economic Expansion—				
56	Agricultural service centres—loans.....	1,705,072	1,044,708	660,364
51	Shellmouth dam and portage diversion.....	4,028	197	3,831

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
PROVINCIAL GOVERNMENTS—Concluded			
Loans and advances—Concluded			
Saskatchewan—			
Finance—			
50 Consolidated loans—1947 settlement.....	5,062,224	6,312,303	—1,250,079
43 Overpayment to province arising out of British North America Act and other statutory authority.....	8,097		8,097
Regional Economic Expansion—			
56 Agricultural service centres—advances.....	74,016	30,693	43,323
52 South Saskatchewan River project—treasury bills.....	12,336,779	12,336,779	
Alberta—			
Finance—			
50 Consolidated loans—1947 settlement.....	2,088,445	2,588,747	—500,302
British Columbia—			
Finance—			
50 Consolidated loans—1947 settlement.....	3,595,822	4,614,164	—1,018,342
Miscellaneous—			
Finance—			
53 Federal-provincial employment loans program.....	135,104,934	144,580,183	—9,475,249
54 Special development loans program.....	138,504,747	140,445,462	—1,940,715
55 Winter capital projects fund.....	119,102,326	121,000	118,981,326
56 Regional Economic Expansion—			
Advances pursuant to Special Areas Agreements.....	114,441,742	75,734,653	38,707,089
Loans pursuant to Special Areas Agreements.....	49,189,437	40,410,841	8,778,596
Advances respecting Atlantic Development Board carry over projects..	468,694	23,517	445,177
Loans respecting Atlantic Development Board carry over projects.....	7,119,475	7,209,803	—90,328
	834,326,166	682,712,011	151,614,155
MUNICIPAL DEVELOPMENT AND LOAN BOARD—			
57 Advances.....	234,872,906	244,636,935	—9,764,029
VETERANS LAND ACT FUND—			
58 Advances.....	543,894,434	535,791,245	8,103,189
Less: reserve for conditional benefits.....	—31,490,563	—30,589,019	—901,544
	512,403,871	505,202,226	7,201,645
MISCELLANEOUS—			
Agriculture—			
59 Construction of multi-purpose exhibition buildings.....	6,508,642	4,422,800	2,085,842
Communications—			
60 Development of space and terrestrial communication.....	23,000,000	14,500,000	8,500,000
61 Telesat Canada.....	30,000,000	30,000,000	
Energy, Mines and Resources—			
62 Coleman Collieries.....	1,977,000	2,227,000	—250,000
63 Crown Trust Company.....	6,082	6,082	
64 Hydro-Quebec Research Institute.....	17,500,000	15,900,000	1,600,000

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
MISCELLANEOUS—Continued			
Environment—			
65 Emergency loans to fishermen.....	1,372,362	1,372,362	
66 Fishing vessel insurance plan.....	—2,551,640	—1,192,175	—1,359,465
67 Interest-free loans to fishermen to the Placentia Bay area of Newfoundland.....		71,499	—71,499
68 Loans to ground-fish processors.....	2,124,750	2,205,582	—80,832
69 Loans to processors of bloaters.....	190,857	174,638	16,219
Finance—			
70 Canada Development Corporation.....	262,000,000	187,000,000	75,000,000
71 City of Montreal—note—re Expo.....	8,156,000	10,568,000	—2,412,000
72 Municipal Improvements Assistance Act, 1938.....	67,819	96,634	—28,815
73 Ottawa civil service recreational association re W. Clifford Clark Memorial Recreational Centre.....	919,862	939,770	—19,908
74 Saint John Harbour Bridge Authority.....	5,909,499	4,948,037	961,462
75 Town of Oromocto Development Corporation—loans for housing projects.....	886,736	922,011	—35,275
76 Capital assistance loans—Town of Oromocto.....	851,239	990,550	—139,311
Indian Affairs and Northern Development—			
77 Anvil Mining Corporation Limited.....	36,996	76,006	—39,010
78 Canadian Arctic Producers Limited.....	601,000	626,000	—25,000
79 Eskimo loan fund.....	825,448	612,273	213,175
80 Government of the Northwest Territories.....	83,185,409	67,097,576	16,087,833
81 Government of the Yukon Territory— Loans.....	36,956,090	33,155,655	3,800,435
City of Whitehorse.....	1,194,595	1,255,240	—60,645
Indian Affairs—			
82 Indian Association of Alberta.....	182,367	116,000	66,367
83 Indian economic development account.....	17,260,887	10,395,385	6,865,502
84 Indian housing assistance account.....	6,697,681	6,087,934	609,747
85 Indian housing loans—Central Mortgage and Housing Corporation.....		251,089	—251,089
86 Loans to Indians and Inuits of Quebec—James Bay Project.....	300,000		300,000
87 Northern Quebec Inuit Association.....			
88 Investment in share of the Panarctic Oils Limited.....	45,506,250	34,256,250	11,250,000
89 Northwest Territories small business loans account.....	1,146,985	937,485	209,500
90 Yukon Territory small business loans account.....	1,224,853	765,669	459,184
Industry, Trade and Commerce—			
91 Loans to assist companies to expand the market for Canadian grains and oilseeds.....			
92 Loans to Canadair for the financing of water bombers.....	11,061,325	3,000,000	8,061,325
93 Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products.....	38,168,063	42,277,248	—4,109,185
94 Loans to manufacturers re defence plant modernization.....	24,269,780	23,566,738	703,042
95 Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements.....	5,250,000		5,250,000
96 Loans to persons for the purpose of protecting the crown's interest in assets securing a loan to manufacturers of automotive products.....	1,339,696		1,339,696
97 Loans to Radio Engineering Products Limited.....	1,000,000	365,000	635,000
98 Loans under the pharmaceutical industry development assistance program.....	705,760	543,540	162,220
99 Loans under the Footwear and Tanning Industries Adjustment Program.....			
100 Loans for the purchase of capital stock of a company in order to exercise a stock option in such company.....			
101 Loans for the purchase of shares of capital stock of the de Havilland Air- craft of Canada Limited.....			
Manpower and Immigration—			
102 Assisted movement loans.....		327,973	—327,973
103 Assisted passage scheme.....	3,397,854	4,924,550	—1,526,696
National Defence—			
104 Loans for housing projects—Canadian forces.....	20,246,345	20,548,121	—301,776

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE E—Concluded			
Advances, Loans and Investments—Domestic—Concluded			
MISCELLANEOUS—Concluded			
National Health and Welfare—			
105 Education loans—employees.....	2,110	2,410	—300
106 Miscellaneous expenses recoverable from employees.....		1,303	—1,303
Public Works—			
107 Burgeo Leasing Limited.....	225,301	229,264	—3,963
108 Construction of an oil refinery terminal wharf at Come-by-Chance, Nfld...	20,000,000	14,034,481	5,965,519
109 Eurocan Pulp and Paper Co. Ltd.....	3,825,000	3,798,351	26,649
110 Sydney Steel Corporation.....	1,329,504		1,329,504
111 Purchase of capital stock of Terminal Warehouses Limited, Toronto.....		12,206,603	—12,206,603
Regional Economic Expansion—			
112 Metropolitan Area Growth Investments Limited.....	5,000,000	5,000,000	
113 Loans to settlers in the Bow River project.....	7,757	136,595	—128,838
114 Loans to Newfoundland and Labrador Development Corporation Limited	12,000,000		12,000,000
115 Miscellaneous investments—Purchase of shares.....	1,400		1,400
Solicitor General—			
116 Loans to parolees.....		6,921	—6,921
117 Parolees' loan accounts.....	9,247	9,539	—292
Supply and Services—			
118 Balances receivable under agreement of sale of crown assets—			
Algonia Steel Corporation Limited.....	308,092	400,519	—92,427
119 Crown Assets Disposal Corporation—government equity in agency account	13,239,560	16,249,319	—3,009,759
Transport—			
120 Construction of dock and rail facilities for Steep Rock Iron Mines Limited		86,467	—86,467
121 Corporation of the City of Montreal—Atwater Tunnel.....	1,410,911	1,468,728	—57,817
122 Corporation of the City of Montreal—St. Remi Tunnel.....	614,726	666,425	—51,699
123 Fraser Harbour Commissioners.....	1,446,850	1,617,966	—171,116
124 Hamilton Harbour Commissioners.....	2,904,247	3,029,590	—125,343
125 Lakehead Harbour Commission—expansion of Keefer terminal.....	755,400	755,400	
126 Nanaimo Harbour Commissioners.....	169,708	189,477	—19,769
127 Port Alberni Harbour Commission.....	1,877,905	1,929,415	—51,510
128 Toronto Harbour Commissioners.....	498,381	678,247	—179,866
Veterans Affairs—			
129 Advance to working capital fund of the Commonwealth Graves Commission	27,000	27,000	
130 Loan to William J. Edwards.....		1,000	—1,000
	725,129,691	588,863,542	136,266,149
	16,178,533,381	14,818,443,870	1,360,089,511

SCHEDULE F

Advances, Loans and Investments—External

NATIONAL GOVERNMENTS—			
Belgium—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	6,921,000	9,228,000	—2,307,000
France—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	33,472,000	41,840,000	—8,368,000
2 Interim credit—consolidated interest.....	328,000	410,000	—82,000

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973–74
	\$	\$	\$
SCHEDULE F—Concluded			
Advances, Loans and Investments—External—Concluded			
NATIONAL GOVERNMENTS—Concluded			
Netherlands—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	13,770,000	18,360,000	—4,590,000
New Zealand—			
3 Veterans Affairs—pensions, etc.—recoverable.....			
United Kingdom—			
Finance—			
4 The United Kingdom Financial Agreement Act, 1946.....	780,874,710	802,534,279	—21,659,569
5 Deferred interest.....	101,077,267	101,077,267	
6 Deferred principal.....	72,005,555	72,005,555	
7 National Defence—general advances.....			
United States of America—			
Environment—			
8 Pacific Halibut Treaty—collectable expenses.....			
8 Pacific Salmon Treaty—collectable expenses.....	135,436	128,852	6,584
7 National Defence—general advances.....		41	—41
Miscellaneous—			
External Affairs—Canadian International Development Agency—			
9 Special loan assistance—developing countries.....	754,701,386	571,484,987	183,216,399
Special loan assistance—international development associations.....	68,334,236	24,691,525	43,642,711
National Defence—			
10 Visiting Forces (North Atlantic Treaty) Act—damage claims, recoverable	1,039	2,601	—1,562
	1,831,620,629	1,641,763,107	189,857,522
SUBSCRIPTIONS TO CAPITAL OF, AND WORKING CAPITAL ADVANCES AND LOANS TO, INTERNATIONAL ORGANIZATIONS—			
Canada's subscription to capital of—			
11 Asian Development Bank.....	18,075,305	13,365,750	4,709,555
12 Caribbean Development Bank.....	5,025,115	3,687,968	1,337,147
13 Inter-American Development Bank.....	28,738,020	14,215,563	14,522,457
14 International Bank for Reconstruction and Development.....	101,084,197	101,084,197	
15 International Development Association.....	329,959,247	268,787,550	61,171,697
16 International Finance Corporation.....	3,522,375	3,522,375	
	486,404,259	404,663,403	81,740,856
17 Working capital advances and loans to international organizations—			
Customs co-operation council.....	6,309	6,309	
Food and agricultural organization.....	195,511	195,511	
General agreement on tariffs and trade.....	14,508	14,508	
Intergovernmental maritime consultative organization.....	1,728	1,728	
International atomic energy agency.....	65,086	65,086	
International civil aviation organization.....	38,518	38,518	
International labour organization.....	68,666	68,666	
United Nations bonds.....	3,981,870	4,222,456	—240,586
United Nations educational, scientific and cultural organization.....	105,885	105,885	
United Nations organization.....	1,325,549	1,286,749	38,800
World health organization.....	143,266	143,266	
	5,946,896	6,148,682	—201,786
	492,351,155	410,812,085	81,539,070
	2,323,971,784	2,052,575,192	271,396,592

Schedules to Statement of Assets and Liabilities—Continued

	1973	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE G			
Securities Held in Trust—			
Deposit and trust accounts—			
Consumer and Corporate Affairs—guarantee deposits—Bankruptcy Act— bonds.....	636,800	601,800	35,000
Energy, Mines and Resources—guarantee deposits.....	47,224,211	46,307,895	916,316
Environment—Contractors' security deposits bonds.....	6,000		6,000
External Affairs—Canadian Cultural Institute (Canadian Foundation at Rome).....	487,494	490,799	—3,305
Finance—King George V silver jubilee cancer fund for Canada.....	61,895	68,300	—6,405
Indian Affairs and Northern Development—			
Guarantee deposits.....	78,704,058	56,128,868	22,575,190
Indian Affairs—			
Guarantee deposits reserve resources.....	67,700	37,700	30,000
Indian band funds—shares and certificates.....	20,000	20,000	
Indian estates.....	38,000	49,000	—11,000
Industry, Trade and Commerce—deposits respecting capital cost allow- ances on commercial and fishing vessels—bonds.....	143,000	6,931,500	—6,788,500
Manpower and Immigration—immigration guarantee fund.....	95,000	95,000	
National Revenue—Customs and Excise—guarantee deposits.....	4,143,000	4,263,500	—120,500
Post Office—guarantee fund.....	466,500	521,500	—55,000
Secretary of State—National Museums of Canada—			
McKee trophy fund.....	1,000	1,000	
National Gallery of Canada.....	1,000	1,000	
Solicitor General—			
Royal Canadian Mounted Police—benefit fund.....	100,100	100,100	
Supply and Services—			
Contractor's securities (sundry departments)—			
Bonds.....	2,200,150	1,412,600	787,550
Certified cheques.....	96,744	171,337	—74,593
Transport—			
National Harbours Board—special account No. 2—bonds.....	151,950	151,950	
Veterans Affairs.....			
	383,200	398,726	—15,526
	135,027,802	117,752,575	17,275,227
Annuity, insurance and pension accounts—			
Transport—pilots pension funds—			
Halifax.....		126,000	—126,000
Saint John.....		508,300	—508,300
		634,300	—634,300
	135,027,802	118,386,875	16,640,927

SCHEDULE H

Inactive Loans and Investments—

Finance—			
1	Loan to China—Export Credits Insurance Act.....	49,426,118	49,426,118
1	Loan to Greece.....	6,525,000	6,525,000
2	Loan to Roumania.....	24,329,262	24,329,262
3	Province of Saskatchewan—seed grain advances, 1908.....	73,691	73,691
4	Implementation of guarantee—Ming Sung Industrial Company Limited....		14,470,310
		80,354,071	94,824,381
			—14,470,310

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE I			
Net Debt—			
Balance March 31, 1973.....			17,455,812,755
Deduct:			
Surplus for fiscal year 1973-74—			
Budgetary revenue.....	19,366,756,632		
Less—Budgetary expenditure.....	20,039,399,223		672,642,591
Balance March 31, 1974.....			18,128,455,346

SCHEDULE J**Current and Demand Liabilities—**

1 Outstanding cheques.....	1,282,452,993	751,194,631	531,258,362
2 Accounts payable (that portion paid in April of the next following fiscal year)	1,177,528,155	745,900,060	431,628,095
3 Non-interest-bearing notes payable on demand—			
To the Asian Development Bank.....	6,828,483	4,455,250	2,373,233
To the Caribbean Development Bank.....	1,914,330	1,301,636	612,694
To the Inter-American Development Bank.....	14,522,457		14,522,457
To the International Development Association.....	131,083,931	78,664,074	52,419,857
	154,349,201	84,420,960	69,928,241
4 Matured debt outstanding—			
Payable in Canadian Dollars—			
Conversion loan, 1958-61, 3 per cent.....	4,000	10,000	—6,000
Conversion loan, 1958-65, 3½ per cent.....	38,250	44,950	—6,700
Conversion loan, 1958-72, 4½ per cent.....	6,466,450	13,843,850	—7,377,400
Refunding loan, 1950-68, 2½ per cent.....	280,000	343,000	—63,000
Fifth victory loan, 1943-59, 3 per cent.....	338,850	356,500	—17,650
Sixth victory loan, 1944-60, 3 per cent.....	417,800	439,400	—21,600
Seventh victory loan, 1944-59/62, 3 per cent.....	513,100	543,500	—30,400
Eighth victory loan, 1945-63, 3 per cent.....	633,150	668,100	—34,950
Ninth victory loan, 1945-66, 3 per cent.....	1,244,950	1,398,350	—153,400
Canada savings bonds, series 3.....		76,700	—76,700
Canada savings bonds, series 4.....	103,750	110,500	—6,750
Canada savings bonds, series 5.....	93,500	101,400	—7,900
Canada savings bonds, series 6.....	178,400	203,350	—24,950
Canada savings bonds, series 7.....	162,850	185,400	—22,550
Canada savings bonds, series 8.....	423,650	508,700	—85,050
Canada savings bonds, series 9.....	342,750	389,850	—47,100
Canada savings bonds, series 10.....	397,050	460,550	—63,500
Canada savings bonds, series 11.....	655,050	812,300	—157,250
Canada savings bonds, series 12.....	1,954,650	2,561,450	—606,800
Canada savings bonds, series 13.....	3,399,850		3,399,850
Canada savings bonds, series 14.....	1,672,600	2,105,800	—433,200
Canada savings bonds, series 15.....	2,211,250	2,958,500	—747,250
Canada savings bonds, series 16.....	3,068,650	4,266,000	—1,197,350
Loan of 1957-59/60, 3 per cent.....	2,000	2,000	
Loan of 1958/59-61, 3 per cent.....	6,000	6,000	
Loan of 1958-70, 3½ per cent.....	29,000	72,500	—43,500
Loan of 1959/60-62, 5½ per cent.....	25,000	25,000	
Loan of 1959-63, 4 per cent.....	1,000	1,000	
Loan of 1960-63, 5½ per cent.....	6,000	6,000	
Loan of 1960-69, 5½ per cent.....	33,000	39,000	—6,000
Loan of 1961-64, 4 per cent.....	2,000	2,000	
Loan of 1961-64, 4 per cent.....	5,000	6,000	—1,000
Loan of 1961-66, 4½ per cent.....	2,000	2,000	
Loan of 1961/63-67, 4½ per cent.....	10,000	10,000	
Loan of 1962/63-65, 4½ per cent.....	2,000	4,000	—2,000

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE J—Continued			
Current and Demand Liabilities—Continued			
Matured debt outstanding—			
Payable in Canadian Dollars—Concluded			
Loan of 1962-68, 4½ per cent.....	1,000	1,000	
Loan of 1962-69, 5½ per cent.....	28,000	42,000	-14,000
Loan of 1962-69, 5½ per cent.....	9,000	14,000	-5,000
Loan of 1963-64, 3½ per cent.....	1,000	1,000	
Loan of 1963/64-66, 4½ per cent.....	5,000	5,000	
Loan of 1963/64-68, 5 per cent.....	10,000	18,000	-8,000
Loan of 1964/65-67, 3½ per cent.....	1,000	1,000	
Loan of 1964-69, 5 per cent.....	7,000	8,000	-1,000
Loan of 1964-71, 5 per cent.....	39,000	73,000	-34,000
Loan of 1965-67, 4½ per cent.....	1,000	1,000	
Loan of 1965-69, 5½ per cent.....	3,000	9,000	-6,000
Loan of 1965-69, 5½ per cent.....	2,000	2,000	
Loan of 1965-70, 5 per cent.....	32,000	51,000	-19,000
Loan of 1965-73, 5 per cent.....	478,000		478,000
Loan of 1966-67, 4 per cent.....	2,000	2,000	
Loan of 1966-67, 4½ per cent.....		9,000	-9,000
Loan of 1966-68, 5½ per cent.....	2,000	2,000	
Loan of 1966-69, 5½ per cent.....	23,000	23,000	
Loan of 1966-70, 5 per cent.....	15,000	19,000	-4,000
Loan of 1966-70, 5½ per cent.....	33,000	41,000	-8,000
Loan of 1967/68-69, 5½ per cent.....		1,000	-1,000
Loan of 1967-69, 5½ per cent.....	5,000	5,000	
Loan of 1967-71, 6 per cent.....	75,000	146,000	-71,000
Loan of 1967/68-71, 6 per cent.....	22,000	36,000	-14,000
Loan of 1967-73, 5 per cent.....	178,000		178,000
Loan of 1967-73, 6½ per cent.....	960,000		960,000
Loan of 1968-69, 6½ per cent.....	1,000	3,000	-2,000
Loan of 1968-70, 6 per cent.....	1,000	1,000	
Loan of 1968-70, 7 per cent.....	18,000	27,000	-9,000
Loan of 1968-70, 6½ per cent.....	2,000	5,000	-3,000
Loan of 1968-71, 6½ per cent.....	13,000	18,000	-5,000
Loan of 1968-71, 6½ per cent.....	3,000	16,000	-13,000
Loan of 1968-73, 7 per cent.....	367,000		367,000
Loan of 1969-70, 7 per cent.....	1,000	1,000	
Loan of 1969-70, 7½ per cent.....	18,000	55,000	-37,000
Loan of 1969-70, 7½ per cent.....	10,000	11,000	-1,000
Loan of 1969-70, 8 per cent.....	10,000	13,000	-3,000
Loan of 1969-71, 8 per cent.....	4,000	5,000	-1,000
Loan of 1969-71, 8 per cent.....	15,000	35,000	-20,000
Loan of 1969-72, 7½ per cent.....	41,000	117,000	-76,000
Loan of 1969-73, 8 per cent.....	137,000	1,161,000	-1,024,000
Loan of 1970-71, 8 per cent.....	14,000	26,000	-12,000
Loan of 1970/71-72, 5½ per cent.....	10,000	92,000	-82,000
Loan of 1970-72, 6½ per cent.....	20,000	20,000	
Loan of 1970-73, 7 per cent.....	10,000	173,000	-163,000
Loan of 1970-73, 6½ per cent.....	14,000		14,000
Loan of 1970-73, 6½ per cent.....	4,000		4,000
Loan of 1971-73, 5½ per cent.....	189,000		189,000
Loan of 1972-74, 5½ per cent.....	249,000		249,000
Treasury bills.....	47,000	629,000	-582,000
	27,853,550	35,481,650	-7,628,100
Payable in United Kingdom Pounds—			
Loan of 1933/34-63 Newfoundland stock, 3 per cent.....	27,414	29,161	-1,747
Payable in Deutsche Marks—			
Loan of 1968-73, 6½ per cent.....	32,742		32,742
	27,913,706	35,510,811	-7,597,105

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973–74
	\$	\$	\$
SCHEDULE J—Concluded			
Current and Demand Liabilities—Concluded			
5 Interest due and outstanding—			
Unpaid interest—			
Domestic loans.....	1,128,797,203	842,091,025	286,706,178
Germany loans.....	4,485	29,022	—24,537
London loans.....	30,660	32,614	—1,954
New York loans.....	203,023	140,211	62,812
	1,129,035,371	842,292,872	286,742,499
6 Interest accrued.....	592,021,068	584,559,472	7,461,596
Other current liabilities—			
7 Accrued salaries and wages.....	49,962,829	37,559,969	12,402,860
8 Agriculture—hog and lamb premiums—outstanding warrants.....	43,548	48,880	—5,332
9 Outstanding post office money orders.....	41,577,179	38,400,502	3,176,677
10 Post Office account.....			
11 Eldorado Mining and Refining Limited—unpresented capital stock.....	24,384	24,384	
12 Bank of Canada—outstanding cheques settlement account.....	4,686,758	1,226,157	3,460,601
13 Letter of credit—outstanding cheques.....			
14 Miscellaneous departmental payroll deductions.....	4,431,257	4,423,440	7,817
15 Outstanding imprest account cheques.....	144,621	120,324	24,297
16 Unemployment insurance account—outstanding warrants.....	54,176,080	48,776,881	5,399,199
17 Oil export tax.....	67,465,697		67,465,697
18 Olympic Account.....	8,651,457		8,651,457
19 Refundable corporation income tax.....	130,050	526,529	—396,479
	231,293,860	131,107,066	100,186,794
	4,594,594,354	3,174,985,872	1,419,608,482
SCHEDULE K			
Deposit and Trust Accounts—			
Agriculture—			
1 Canada Grain Act—interest clearing account.....			
2 Canadian Dairy Commission.....	9,941,455	20,255,234	—10,313,779
3 Commonwealth institute of biological control.....	2,563	5,750	—3,187
4 Contractors holdbacks.....	18,650	33,707	—15,057
5 Fees paid in advance.....	1,329,862	804,526	525,336
6 Prairie farm emergency fund.....	9,335,489	12,262,010	—2,926,521
Communications—			
4 Contractors holdbacks.....	20,201	8,280	11,921
Consumer and Corporate Affairs—			
7 Estate fund—Bankruptcy Act.....	48,244	66,745	—18,501
9 Security deposits—Bankruptcy Act.....	636,800	601,800	35,000
10 Unclaimed dividends and undistributed assets—Bankruptcy Act.....	1,155,505	1,014,608	140,897
11 Poor debtor revenue trust accounts.....	533,298	77,063	456,235
12 Deposit account.....	93,792		93,792
13 Winding-up Act—Unclaimed dividends and undistributed assets.....	622,166	621,263	903
Energy, Mines and Resources—			
4 Contractors holdbacks.....	218,866	163,937	54,929
14 Emergency gold mining assistance—holdbacks.....		228,776	—228,776
15 Guarantee deposits—oil and gas.....	47,612,382	47,012,463	599,919
16 Miscellaneous project deposits.....	260,492	243,855	16,637

Schedules to Statement of Assets and Liabilities—Continued

		1974	1973	Net increase or decrease (—) during 1973-74
		\$	\$	\$
SCHEDULE K—Continued				
Deposit and Trust Accounts—Continued				
Environment—				
17	Contractors' security deposits—bonds.....	6,000		6,000
4	Contractors holdbacks.....	250,052	140,983	109,069
18	Great Lakes Fisheries Commission—lamprey research and control.....	589	3,206	—2,617
19	Guarantee deposits.....	1,293	1,490	—197
8	Instalment purchase of bonds, public service.....		768	—768
20	Miscellaneous project deposits.....	14,901	49,111	—34,210
External Affairs—				
21	Canadian Foundation Account.....	529,879	562,683	—32,804
Canadian International Development Agency—				
4	Contractors holdbacks.....	1,694,985	4,030,900	—2,335,915
22	Guarantee deposits.....	735	735	
23	International agencies—travel account.....	8,020	6,073	1,947
4	Contractors holdbacks.....	309,153	404,007	—94,854
Finance—				
24	Common school funds—Ontario and Québec.....	2,677,771	2,677,771	
25	Crown corporations deposits—			
	Atomic Energy of Canada Limited.....	1,000,000	1,000,000	
	Crown Assets Disposal Corporation.....	550,000	600,000	—50,000
	Export Development Corporation—interest-bearing.....	43,975,579	43,975,579	
	Royal Canadian Mint.....			
	Royal Canadian Mint—coin sets.....		1,900,000	—1,900,000
26	Foreign claims fund.....	2,649,154	995,826	1,653,328
27	Investors indemnity fund.....	16,088	15,583	505
28	King George V silver jubilee cancer fund for Canada.....	65,243	71,058	—5,815
29	Provincial tax collection agreements account.....	180,497,516	224,479,627	—43,982,111
30	Public officers guarantee account.....	199,584	200,959	—1,375
31	Roumania claims fund.....	51,108	48,426	2,682
32	War claims fund—world war 1.....	283,345	261,935	21,410
33	War claims fund—world war 2.....	1,353,252	1,283,502	69,750
Auditor General's office—				
34	United Nations suspense account.....	20,000		20,000
Insurance—				
35	Civil service insurance minor beneficiaries.....	1,797	4,792	—2,995
Indian Affairs and Northern Development—				
4	Contractors holdbacks.....	1,634,443	995,121	639,322
36	Guarantee deposits.....	80,022,692	58,143,768	21,878,924
37	Hospital health and welfare tax funds—Alberta national parks.....	8,155	8,155	
Indian Affairs—				
38	Fines—Indian Act.....	111,597	103,314	8,283
39	Guarantee deposits—reserve resources.....	573,420	406,588	166,832
40	Guarantee deposits—rotating herbs.....	71,444	75,698	—4,254
41	Indian agencies revenue trust bank accounts.....	349,863	534,308	—184,445
42	Indian band funds.....	40,570,752	32,673,145	7,897,607
43	Indian band funds—shares and certificates.....	20,000	20,000	
44	Indian compensation funds.....	131,674	118,482	13,192
45	Indian contributions to the subsidy housing program.....	72,609	115,150	—42,541
46	Indian estate accounts.....	1,022,532	888,259	134,273
47	Indian rental suspense account.....	686,823	2,346,448	—1,659,625
48	Indian savings accounts.....	629,047	554,030	75,017
49	Indian special accounts.....	34,315	27,216	7,099
50	Land assurance fund.....	167,162	149,636	17,526
51	Prepayments—Eskimo small boats assistance.....			
Industry, Trade and Commerce—				
4	Contractors holdbacks.....	1,022,455	459,932	562,523

Schedules to Statement of Assets and Liabilities—Continued

		1974	1973	Net increase or decrease (—) during 1973-74
		\$	\$	\$
SCHEDULE K—Continued				
Deposit and Trust Accounts—Continued				
Industry Trade and Commerce—Concluded				
52	Deposits respecting capital cost allowances on commercial and fishing vessels.....	306,309	8,365,702	—8,059,393
53	Fairs and shows.....	336,208		336,208
4	Statistics Canada—contractors holdbacks.....	410		410
Justice—				
54	Courts unclaimed trust funds.....	3,459	3,459	
55	Federal court fees—prepayment.....	972	2,209	—1,237
56	Federal court—Montreal admiralty division trust fund.....	824	824	
57	Federal court including admiralty.....	1,578,303	1,192,821	385,482
58	Tax review board fees.....	13,055	19,055	—6,000
Labour—				
59	Fair wages suspense account.....	70,226	77,786	—7,560
Information Canada—				
60	Labour Standards Code.....	248,696	279,760	—31,064
61	Deposits for publications.....	226,991	196,493	30,498
Manpower and Immigration—				
4	Contractors holdbacks.....	2,523,260	2,963,855	—440,595
62	Immigration guarantee fund.....	2,824,006	3,658,191	—834,185
National Defence—				
4	Contractors holdbacks.....	2,253,327	2,147,269	106,058
63	Estates—armed services.....	190,438	203,857	—13,419
64	Extra-mural grants—Defence Research Board.....	87,357	60,207	27,150
Foreign governments—				
65	United Kingdom.....	1,140,024	416,036	723,988
66	United States of America.....	4,691	5,174	—483
67	Federal Republic of Germany.....			
68	Other.....	4,014,234		4,014,234
69	Herbert Lott naval trust fund.....	945	1,025	—80
8	Instalment purchase of bonds—public service.....	6,067,914	6,535,143	—467,229
70	Permanent services deferred pay.....	2,020,304	3,622,440	—1,602,136
71	Saclant Westlant fleet broadcast project.....	277,117	327,935	—50,818
72	Strathcona trust fund.....	500,000	500,000	
73	Suffield experimental station—blast trials.....		—306	306
National Health and Welfare—				
74	Health insurance supplementary fund.....	29,068	34,533	—5,465
75	World health organization.....	23,109	17,987	5,122
National Revenue—				
Customs and Excise—				
76	Guarantee deposits.....	4,295,248	4,432,914	—137,666
77	Temporary deposits received from importers.....	704,498	704,225	273
Taxation—				
78	Income tax appeals—security deposits.....	1,600	1,600	
79	Gift tax collections—provinces.....		146,331	—146,331
80	Succession duties collections—provinces.....		5,914,770	—5,914,770
Post Office—				
4	Contractors holdbacks.....	503	1,164	—661
81	Guarantee fund—bonds.....	466,500	521,500	—55,000
82	Guarantee fund—cash.....	4,451	14,953	—10,502
83	Philatelic trust account.....	743,168	307,022	436,146
84	Post Office savings bank.....	3,389,194	3,424,718	—35,524

Schedules to Statement of Assets and Liabilities—Continued

		1974	1973	Net increase or decrease (—) during 1973-74
		\$	\$	\$
SCHEDULE K—Continued				
Deposit and Trust Account—Continued				
Privy Council—				
85	Chief Electoral Officer—candidates election deposits.....			
Public Works—				
86	Burrard Dry Dock pontoons—replacement fund.....	221,100	214,613	6,487
4	Contractors holdbacks.....	11,056,212	10,411,345	644,867
87	Fraser River (New Westminster railway bridge) maintenance.....	370,514	373,345	-2,831
Regional Economic Expansion—				
4	Contractors holdbacks.....	9,302	154,336	-145,034
88	Deposits for sharing cost of certain projects.....	6,338	6,630	-292
Secretary of State—				
89	National Library—special operating account.....	5,029	4,947	82
National Museum of Canada—				
90	Special account.....	531,918	197,710	334,208
91	Trust account.....	124,495	97,322	27,173
92	National Second Century Fund of British Columbia.....		4,784,078	-4,784,078
Public Archives—				
93	Mackenzie King trust account.....	308,099	302,004	6,095
94	Provincial sales tax collections—Ontario.....	197	944	-747
Solicitor General—				
Correctional Services—				
4	Contractors holdbacks.....		32,262	-32,262
95	Inmates earnings.....	984,037	842,705	141,332
96	Inmates trust funds—unclaimed.....	6,173	4,644	1,529
97	Provincial sales tax collections.....	3,098	1,283	1,815
Royal Canadian Mounted Police—				
98	Benefit fund.....	496,802	434,080	62,722
8	Instalment purchase of bonds—public service.....	2,403,149	2,217,544	185,605
Supply and Services—				
99	Undistributed union dues.....	21,076		21,076
100	Bonds deposited by insurance companies and others—interest clearing accounts.....		89	-89
101	Contractors security deposits (sundry departments)—			
	Bonds.....	2,200,150	1,412,459	787,691
	Cash.....	1,817,892	1,469,438	348,454
	Certified cheques.....	96,744	171,337	-74,593
8	Instalment purchase of bonds—public service (sundry departments).....	18,057,256	15,260,058	2,797,198
102	Royal Canadian Mint Account.....	986,748	798,045	188,703
Transport—				
103	Air Canada—advance for construction at airports.....		14,212	-14,212
4	Contractors holdbacks.....	6,875,158	4,971,490	1,903,668
104	Crown corporation deposits—			
	Canadian National (West Indies) Steamships, Limited.....	95,000	95,000	
105	Loran C—United States Coast Guard—deposit account.....	12,001	700	11,301
106	Maritime pollution claims fund.....	17,436,940	8,197,724	9,239,216
Canadian Transport Commission—				
4	Contractors holdbacks.....	72,640		72,640
107	National Harbours Board—			
	Special account No. 1.....	566,603	1,435,651	-869,048
	Special account No. 2.....	167,080	183,566	-16,486
	Special account No. 3.....		198,363	-198,363
	Special account No. 4.....	614,693	11,682,956	-11,068,263
108	Province of Newfoundland—social security assessment collections.....	241	107	134

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE K—Concluded			
Deposit and Trust Accounts—Concluded			
109 Unclaimed moneys due Canadian seamen.....	12,504	5,895	6,609
110 United Kingdom—advance for services at Goose Bay.....		107,688	— 107,688
Treasury Board—			
National Research Council—			
4 Contractors holdbacks.....	16,567	13,554	3,013
111 Special fund.....	1,996,286	2,092,840	— 96,554
112 Trust fund.....	253,026	373,064	— 120,038
Veterans Affairs—			
113 Army benevolent fund.....	3,646,777	4,342,253	— 695,476
114 Canadian Pension Commission—administration trust fund.....	16,141,188	15,380,057	761,131
4 Contractors holdbacks.....	90,456	74,057	16,399
115 Estates Fund.....	11,485	5,448	6,037
116 Veterans administration and welfare trust fund.....	406,552	357,738	48,814
117 Veterans care trust fund.....	10,736,235	9,509,740	1,226,495
Soldier Settlement and Veterans Land Acts—			
4 Contractors holdbacks.....	230	230	
118 Indian and Eskimo housing assistance trust account.....	153,155	85,504	67,651
119 Veterans Land Act trust accounts general.....	10,918,535	5,870,485	5,048,050
	579,390,882	614,024,473	— 34,633,591

SCHEDULE L

Annuity, Insurance and Pension Accounts—

SOCIAL SECURITY ACCOUNTS			
1 Canada Pension Plan.....	6,933,825,886	5,792,997,153	1,140,828,733
2 Old Age Security Fund.....	32,735,490	335,750,044	— 303,014,554
3 Unemployment Insurance account.....			
	6,966,561,376	6,128,747,197	837,814,179
OTHER			
4 Agriculture—crop reinsurance fund	8,613,807	5,166,962	3,446,845
Finance—			
5 Insurance—civil service insurance fund.....	21,159,244	21,598,601	— 439,357
Manpower and Immigration—			
Unemployment Insurance Commission—			
6 Annuities agents pension account.....	111,579	126,123	— 14,544
7 Government annuities.....	1,271,999,984	1,290,745,396	— 18,745,412
National Defence—			
8 Canadian forces superannuation account.....	5,105,300,393	4,339,254,430	766,045,963
9 Regular forces death benefit account.....	23,627,304	22,775,598	851,706
Parliament—			
10 Members of Parliament retiring allowance account.....	6,409,297	5,948,622	460,675
Solicitor General—			
Royal Canadian Mounted Police—			
11 Dependents pension fund.....	8,536,010	8,603,660	— 67,650
12 Superannuation account.....	315,739,762	269,053,975	46,685,787
13 Transport—pilots pension fund—			
Halifax.....		130,748	— 130,748
Saint John.....		512,023	— 512,023

Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Concluded

Annuity, Insurance and Pension Accounts—Concluded

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
Treasury Board—			
14 Hospital insurance outside Canada.....	505,166	542,147	— 36,981
15 Public service death benefit account.....	30,607,505	26,996,844	3,610,661
16 Public service superannuation account.....	5,427,502,239	4,945,750,813	481,751,426
17 Supplementary retirement benefit account.....	34,864,551	21,427,021	13,437,530
18 Retirement fund.....	10,628	33,795	— 23,167
Veterans Affairs—			
19 Returned soldiers insurance fund.....	6,948,700	7,626,495	— 677,795
20 Veterans insurance fund.....	33,381,931	33,270,955	110,976
21 Veterans Land Act fire insurance fund.....	36,700	36,700	
22 Veterans Land Act insurance account.....	103,564	103,564	
	12,295,458,364	10,999,704,472	1,295,753,892
	19,262,019,740	17,128,451,669	2,133,568,071

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts—

1 Agriculture—reserve for wheat inventory reduction payments.....		11,308,242	— 11,308,242
2 External Affairs—international assistance account.....	101,166,268	97,053,760	4,112,508
National Defence—			
3 Replacement of material, sec 11, National Defence Act.....	5,875,297	3,731,226	2,144,071
4 Surplus crown assets.....	10,774,239	5,282,986	5,491,253
Secretary of State—			
5 National Library of Canada purchase account.....	351,940	290,709	61,231
6 National Museums of Canada purchase account.....	1,886,888	1,430,291	456,597
7 Transport—railway grade crossing fund.....	31,211,213	10,688,192	20,523,021
Treasury Board—			
8 Reserve for salary revisions 1968-69, 1969-70 and 1970-71.....		36,765,140	— 36,765,140
Urban Affairs—			
9 National Capital Commission—national capital fund.....	21,000,000	21,000,000	
	172,265,845	187,550,546	— 15,284,701

SCHEDULE N

Provision for Compound Interest on Canada Savings Bonds—

1 Canada savings bonds—			
Series 21.....	6,172,197	4,867,464	1,304,733
Series 22.....	2,235,634	1,796,310	439,324
Special replacement series.....	4,351,874	4,740,394	— 388,520
Series 23.....	8,637,347	7,127,780	1,509,567
Series 24.....	73,040,639	52,992,078	20,048,561
Series 25.....	13,674,530	8,025,302	5,649,228
Series 26.....	4,995,756	1,614,343	3,381,413
Series 27.....	992,969		992,969
	114,100,946	81,163,671	32,937,275

Schedules to Statement of Assets and Liabilities—Continued

		1974	1973	Net increase or decrease (—) during 1973-74
		\$	\$	\$
SCHEDULE O				
Deferred Credits—				
Energy, Mines and Resources—				
1	Atomic Energy of Canada Limited—deferred interest.....	369,817	384,452	— 14,635
	Eldorado Nuclear Limited—deferred interest.....	5,870,937		5,870,937
External Affairs—				
10	Canadian International Development Agency.....	347,427	175,475	171,952
Finance—				
2	Deferred interest—United Kingdom Financial Agreement Act, 1946.....	101,077,267	101,077,267	
3	Federal-provincial special development loans—British Columbia.....	5,858	6,013	— 155
	Federal-provincial employment loans—New Brunswick.....	68,272	54,736	13,536
4	Saint John Harbour Bridge Authority—deferred interest.....	20,452	13,964	6,488
5	Unamortized premiums on loans.....	3,149,555	1,905,082	1,244,473
Indian Affairs and Northern Development—				
6	Capitalized interest—Northern Canada Power Commission.....	2,746,349	2,131,780	614,569
Regional Economic Expansion—				
7	Capitalized interest—Northern Canada Power Commission.....	20,488,736	18,828,599	1,660,137
Supply and Services—				
Agreements of sale of crown assets—				
8	Crown Assets Disposal Corporation—government equity in agency account.....	13,239,560	16,249,319	— 3,009,759
Transport—				
9	Deferred interest—The St. Lawrence Seaway Authority.....	147,352,542	122,420,416	24,932,126
		294,736,772	263,247,103	31,489,669

SCHEDULE P**Suspense Accounts—**

1	Agriculture.....	48,274	614	47,660
2	Unclaimed warrants.....	495	495	
1	Communications.....	5,500		5,500
3	Private commercial broadcasting licences.....	52,270	32,450	19,820
1	Consumer and Corporate Affairs.....	26,900	100,275	— 73,375
1	Energy, Mines and Resources.....	12,306	20,647	— 8,341
1	Environment.....	23,696	124,576	— 100,880
1	External Affairs.....	442,531	280,810	161,721
1	Canadian International Development Agency.....	65,894	7,868	58,026
1	Finance.....	2,005,143	3,390	2,001,753
4	Loan subscriptions at credit of subscribers in arrears.....	76,770	75,447	1,323
5	Matured bonds and interest unclaimed.....	206,747	199,804	6,943
1	Unallocated funds.....	34,417	60,853	— 26,436
6	Unclaimed cheques.....	2,051,175	1,923,133	128,042
7	Unclaimed government drafts.....	505	835	— 330
8	Unclaimed war savings certificates and stamps.....	317,139	317,139	
9	Unredeemable coupons—			
	Canada.....	49,984	49,970	14
	New York.....	2,149	2,208	— 59
1	Insurance.....	2,950	3,113	— 163
1	Indian Affairs and Northern Development.....	12,864	9,038	3,826
1	Industry, Trade and Commerce.....	46,452	748,650	— 702,198
10	Expo 67 winding-up suspense account.....	85,244	88,323	— 3,079
1	Statistics Canada.....		27	— 27
1	Justice.....	530	511	19
11	Repayment defalcations.....			
1	Labour.....	20,700	726	19,974

Schedules to Statement of Assets and Liabilities—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
SCHEDULE P—Concluded			
Suspense Accounts—Concluded			
1 Manpower and Immigration.....	22,417	13,396	9,021
1 National Defence.....	289,865	30,042	259,823
1 National Health and Welfare.....	12,732	2,635	10,097
1 National Revenue—			
14 Customs and Excise.....	38,785	14,634	24,151
1 Taxation.....			
1 Parliament—			
1 House of Commons.....		74,979	— 74,979
1 Library of Parliament.....		591 dr	591
13 Post Office—			
1 Olympic Stamps.....	— 89,005		— 89,005
1 Olympic Coins.....	— 54,148		— 54,148
1 Privy Council.....		207	— 207
1 Public Works.....	2,344,923	13,740	2,331,183
1 Regional Economic Expansion.....	10,674	1,862	8,812
14 Science and Technology—			
1 Science Council of Canada.....	1,809	1,427	382
1 Secretary of State.....	107		107
1 National Museums of Canada.....	7,848	6,739	1,109
1 Public Archives.....	1,834	6,670	— 4,836
15 Public Service Commission.....	733		733
1 Solicitor General.....	23,544	23,312	232
1 Supply and Services.....	12,455	71,334	— 58,879
16 Heritage Canada.....	24,667		24,667
1 Canadian Government Printing Bureau.....			
1 Transport.....	20,503	62,281	— 41,778
17 Radio message tolls.....			
1 Treasury Board.....		248	— 248
1 National Research Council.....	11,562	5,470	6,092
1 Urban Affairs.....	40,929	60,037	— 19,108
1 Veterans Affairs.....	10	10	
	8,312,879	4,439,334	3,873,545

SCHEDULE Q

Unmatured debt—

Bonds—

Payable in Canadian Dollars

	Annual ⁽¹⁾ interest	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$	\$
1 1936, 3 per cent..... P. 1	1,650,000	55,000,000	55,000,000	
2 1956-98, 3½ per cent..... T. 15	7,389,188	197,045,000	197,045,000	
3 1958-83, 4½ per cent..... T. 29	89,670,575	1,992,679,450	1,992,679,450	
	98,709,763	2,244,724,450	2,244,724,450	
Canada Savings Bonds—				
4 1958-73, 3½—4½ per cent..... S. 13			12,725,100	— 12,725,100
5 1962-76, 4½—5½ per cent..... S. 17	3,457,644	62,866,250	71,895,100	— 9,028,850
5 1963-75, 4½—5½ per cent..... S. 18	2,331,741	40,577,100	46,083,150	— 5,506,050
5 1964-74, 4½—5½ per cent..... S. 19	2,054,564	37,355,700	43,285,900	— 5,930,200
5 1965-77, 4½—5½ per cent..... S. 20	1,977,566	35,955,750	40,946,600	— 4,990,850
5 1966-79, 5—6 per cent..... C.S.	10,794,837	179,913,950	199,691,350	— 19,777,400
5 1967-80, 5½—6 per cent..... S. 22	5,601,729	93,362,150	103,916,200	— 10,554,050
5 1968-78, 6—7 per cent..... R.S.	12,363,173	176,616,750	202,013,350	— 25,396,600
5 1968-82, 5½—7 per cent..... S. 23	27,145,661	387,795,150	438,384,150	— 50,589,000
5 1969-78, 7—8½ per cent..... S. 24	322,307,201	3,906,753,950	4,105,775,650	— 199,021,700
5 1970-81, 6½—8 per cent..... S. 25	116,461,456	1,455,768,200	1,644,894,400	— 189,126,200
5 1971-80, 5½—7½ per cent..... S. 26	124,803,950	1,610,373,550	2,076,201,950	— 465,828,400
6 1972-84, 5½—7½ per cent..... S. 27	108,382,572	1,398,484,800	2,003,395,950	— 604,911,150
7 1973-85, 7—8 per cent..... S. 28	81,613,720	1,020,171,500		1,020,171,500
	819,295,814	10,405,994,800	10,989,208,850	— 583,214,050

Schedules to Statement of Assets and Liabilities—Continued

				Annual ⁽¹⁾ interest	1974	1973	Net increase or decrease (—) during 1973-74
				\$	\$	\$	\$
SCHEDULE Q—Continued							
Unmatured debt—Continued							
Bonds—Continued							
Payable in Canadian Dollars—Continued							
Canada Savings Bonds—Continued							
8	1953/58-78, 3½ per cent.	T. 5		7,796,681	207,911,500	207,911,500	
9	1954-76, 3¼ per cent.	T. 11		8,029,011	247,046,500	247,046,500	
10	1954-79, 3¼ per cent.	T. 13		11,155,511	343,246,500	343,246,500	
10	1959-75, 5½ per cent.	T. 36		17,069,855	310,361,000	310,361,000	
10	1960-76, 5½ per cent.	T. 38		23,990,890	436,198,000	436,198,000	
11	1962-80, 5½ per cent.	AT. 14		5,186,225	94,295,000	97,546,000	— 3,251,000
10	1963-88, 5 per cent.	AT. 21		5,000,000	100,000,000	100,000,000	
10	1964-88, 5 per cent.	CT. 9		2,500,000	50,000,000	50,000,000	
10	1964/65-90, 5½ per cent.	CT. 12		11,812,000	225,000,000	225,000,000	
12	1965-73, 5 per cent.	CT. 17				275,000,000	— 275,000,000
10	1965-75, 5½ per cent.	CT. 24		2,750,000	50,000,000	50,000,000	
13	1966-80, 5½ per cent.	CT. 26		3,175,013	57,727,500	60,848,500	— 3,121,000
10	1966/67-80, 5½ per cent.	F. 3		8,704,905	158,271,000	158,271,000	
10	1966/67-92, 5½ per cent.	F. 6		12,937,500	225,000,000	225,000,000	
12	1967-73, 5 per cent.	F. 11				200,000,000	— 200,000,000
14	1967-73, 6¼ per cent.	F. 22				224,875,000	— 224,875,000
15	1967/71-74, 5½ per cent.	F. 14		22,000,000	400,000,000	175,000,000	225,000,000
10	1967-75, 5½ per cent.	F. 9		3,850,000	70,000,000	70,000,000	
10	1967-90, 5½ per cent.	F. 12		6,562,500	125,000,000	125,000,000	
10	1967-94, 6¼ per cent.	F. 23		7,318	125,000	125,000	
16	1968-73, 7 per cent.	F. 25				475,000,000	— 475,000,000
10	1968-74, 7 per cent.	F. 28		17,500,000	250,000,000	250,000,000	
10	1968-75, 6¼ per cent.	F. 32		13,000,000	200,000,000	200,000,000	
10	1968-95, 6½ per cent.	F. 33		6,500,000	100,000,000	100,000,000	
17	1969-74, 7¼ per cent.	F. 38		4,000,478	55,179,000	125,000,000	— 69,821,000
18	1969/70-74, 8 per cent.	F. 46		15,170,800	189,635,000	424,324,000	— 234,689,000
10	1969-78, 8 per cent.	F. 41		10,000,000	125,000,000	125,000,000	
19	1969/70-86, 8 per cent.	F. 47		18,329,200	235,365,000	676,000	234,689,000
20	1970-73, 6¼ per cent.	F. 54				150,000,000	— 150,000,000
20	1970-73, 6¼ per cent.	F. 58				200,000,000	— 200,000,000
10	1970-74, 6 per cent.	F. 60		12,000,000	200,000,000	200,000,000	
10	1970-75, 7¼ per cent.	F. 51		16,312,500	225,000,000	225,000,000	
21	1970-75, 7¼ per cent.	F. 55		33,712,500	435,000,000	260,000,000	175,000,000
22	1970-75, 7¼ per cent.	F. 56		32,625,000	450,000,000	450,000,000	
10	1970-77, 7 per cent.	F. 52		35,000,000	500,000,000	500,000,000	
14	1971/72-73, 5½ per cent.	F. 69				300,000,000	— 300,000,000
10	1971-74, 5 per cent.	F. 62		17,500,000	350,000,000	350,000,000	
10	1971-74, 4¼ per cent.	F. 70		5,312,000	125,000,000	125,000,000	
10	1971-76, 5½ per cent.	F. 63		21,725,000	395,000,000	395,000,000	
10	1971-76, 5½ per cent.	F. 65		7,187,500	125,000,000	125,000,000	
23	1971-76, 6¼ per cent.	F. 67		21,875,000	350,000,000	350,000,000	
10	1971/72/73-79, 6¼ per cent.	F. 66		38,025,000	585,000,000	585,000,000	
10	1971-79, 5½ per cent.	F. 71		12,937,500	225,000,000	225,000,000	
10	1971-80, 6¼ per cent.	F. 64		12,500,000	200,000,000	200,000,000	
10	1971-89, 6¼ per cent.	F. 61		10,125,000	150,000,000	150,000,000	
24	1972-74, 5½ per cent.	F. 73				200,000,000	— 200,000,000
25	1972-77, 6¼ per cent.	F. 72		29,250,000	450,000,000	225,000,000	225,000,000
26	1972-77, 7 per cent.	F. 74		45,500,000	650,000,000	650,000,000	
10	1973-76, 7 per cent.	F. 77		24,500,000	350,000,000		350,000,000
27	1973-78, 7¼ per cent.	F. 76		32,937,500	425,000,000		425,000,000
28	1973-80, 7¼ per cent.	F. 78		60,000,000	800,000,000		800,000,000
29	1974-84, 7¼ per cent.	F. 39		5,236,575	69,821,000		69,821,000
				711,288,962	11,315,182,000	11,146,429,000	168,753,000

Special non-marketable bonds—

Canada pension plan investment fund—

1966-86, 5.29 per cent.	5,396	102,000	102,000
1966-86, 5.42 per cent.	7,805	144,000	144,000
1966-86, 5.37 per cent.	8,270	154,000	154,000
1966-86, 5.39 per cent.	7,869	146,000	146,000
1966-86, 5.40 per cent.	7,884	146,000	146,000

Schedules to Statement of Assets and Liabilities—Continued

	Annual ⁽¹⁾ interest	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$	\$
SCHEDULE Q—Continued				
Unmatured debt—Continued				
Bonds—Continued				
Special non-marketable bonds—Continued				
Canada pension plan investment fund—Continued				
1966-86, 5.44 per cent.....	8,758	161,000	161,000	
1966-86, 5.48 per cent.....	8,165	149,000	149,000	
1966-86, 5.60 per cent.....	7,728	138,000	138,000	
1966-86, 5.51 per cent.....	7,987	145,000	145,000	
1966-86, 5.51 per cent.....	6,557	119,000	119,000	
1967-87, 5.61 per cent.....	10,154	181,000	181,000	
1967-87, 5.49 per cent.....	5,929	108,000	108,000	
1967-87, 5.36 per cent.....	10,774	201,000	201,000	
1967-87, 5.39 per cent.....	10,241	190,000	190,000	
1967-87, 5.37 per cent.....	11,008	205,000	205,000	
1967-87, 5.48 per cent.....	10,357	189,000	189,000	
1967-87, 5.56 per cent.....	11,120	200,000	200,000	
1967-87, 5.61 per cent.....	11,725	209,000	209,000	
1967-87, 5.61 per cent.....	10,603	189,000	189,000	
1967-87, 5.69 per cent.....	10,128	178,000	178,000	
1967-87, 6.14 per cent.....	9,947	162,000	162,000	
1967-87, 6.27 per cent.....	22,760	363,000	363,000	
1968-88, 6.44 per cent.....	18,354	285,000	285,000	
1968-88, 6.51 per cent.....	20,311	312,000	312,000	
1968-88, 6.53 per cent.....	40,029	613,000	613,000	
1968-88, 6.53 per cent.....	46,951	719,000	719,000	
1968-88, 6.71 per cent.....	36,167	539,000	539,000	
1968-88, 6.61 per cent.....	34,174	517,000	517,000	
1968-88, 6.59 per cent.....	41,781	634,000	634,000	
1968-88, 6.79 per cent.....	37,956	559,000	559,000	
1968-88, 6.66 per cent.....	39,627	595,000	595,000	
1968-88, 6.44 per cent.....	31,041	482,000	482,000	
1968-88, 6.40 per cent.....	36,544	571,000	571,000	
1968-88, 6.62 per cent.....	28,996	438,000	438,000	
1968-88, 6.76 per cent.....	23,187	343,000	343,000	
1969-89, 6.92 per cent.....	20,414	295,000	295,000	
1969-89, 7.17 per cent.....	17,136	239,000	239,000	
1969-89, 7.11 per cent.....	28,084	395,000	395,000	
1969-89, 7.16 per cent.....	25,561	357,000	357,000	
1969-89, 7.19 per cent.....	27,610	384,000	384,000	
1969-89, 7.26 per cent.....	23,668	326,000	326,000	
1969-89, 7.45 per cent.....	36,058	484,000	484,000	
1969-89, 7.46 per cent.....	30,213	405,000	405,000	
1969-89, 7.47 per cent.....	27,564	369,000	369,000	
1969-89, 7.60 per cent.....	25,840	340,000	340,000	
1969-89, 7.94 per cent.....	22,470	283,000	283,000	
1969-89, 7.83 per cent.....	17,148	219,000	219,000	
1970-90, 8.17 per cent.....	17,647	216,000	216,000	
1970-90, 8.33 per cent.....	17,160	206,000	206,000	
1970-90, 8.29 per cent.....	38,963	470,000	470,000	
1970-90, 8.14 per cent.....	23,443	288,000	288,000	
1970-90, 7.85 per cent.....	48,121	613,000	613,000	
1970-90, 8.08 per cent.....	46,541	576,000	576,000	
1970-90, 8.12 per cent.....	37,271	459,000	459,000	
1970-90, 8.08 per cent.....	37,572	465,000	465,000	
1970-90, 8.00 per cent.....	36,080	451,000	451,000	
1970-90, 7.98 per cent.....	33,356	418,000	418,000	
1970-90, 7.91 per cent.....	27,606	349,000	349,000	
1970-90, 7.91 per cent.....	45,878	580,000	580,000	
1971-91, 7.54 per cent.....	19,830	263,000	263,000	
1971-91, 7.01 per cent.....	17,946	256,000	256,000	
1971-91, 6.79 per cent.....	49,499	729,000	729,000	
1971-91, 6.90 per cent.....	51,267	743,000	743,000	
1971-91, 6.83 per cent.....	54,162	793,000	793,000	
1971-91, 7.08 per cent.....	63,012	890,000	890,000	
1971-91, 7.26 per cent.....	45,956	633,000	633,000	

Schedules to Statement of Assets and Liabilities—Concluded

	Annual ⁽¹⁾ interest	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$	\$
SCHEDULE Q—Concluded				
Unmatured debt—Concluded				
Bonds—Concluded				
Special non-marketable bonds—Concluded				
Canada pension plan investment fund—Concluded				
1971-91, 7.41 per cent.....	41,274	557,000	557,000	
1971-91, 7.54 per cent.....	40,640	539,000	539,000	
1971-91, 7.25 per cent.....	28,782	397,000	397,000	
1971-91, 7.14 per cent.....	32,487	455,000	455,000	
1971-91, 6.93 per cent.....	21,414	309,000	309,000	
1972-92, 6.76 per cent.....	15,007	222,000	222,000	
1972-92, 6.75 per cent.....	16,807	249,000	249,000	
1972-92, 6.90 per cent.....	51,957	753,000	753,000	
1972-92, 7.08 per cent.....	57,613	814,000	814,000	
1972-92, 7.38 per cent.....	56,014	759,000	759,000	
1972-92, 7.38 per cent.....	75,793	1,027,000	1,027,000	
1972-92, 7.45 per cent.....	51,330	689,000	689,000	
1972-92, 7.49 per cent.....	42,618	569,000	569,000	
1972-92, 7.50 per cent.....	47,700	636,000	636,000	
1972-92, 7.49 per cent.....	32,432	433,000	433,000	
1972-92, 7.51 per cent.....	33,795	450,000	450,000	
1972-92, 7.38 per cent.....	29,963	406,000	406,000	
1973-93, 7.26 per cent.....	16,625	229,000	229,000	
1973-93, 7.25 per cent.....	20,010	276,000	276,000	
1973-93, 7.23 per cent.....	59,575	824,000	824,000	
1973-93, 7.30 per cent.....	66,576	912,000		912,000
1973-93, 7.34 per cent.....	55,490	756,000		756,000
1973-93, 7.48 per cent.....	94,622	1,265,000		1,265,000
1973-93, 7.69 per cent.....	61,597	801,000		801,000
1973-93, 7.75 per cent.....	47,973	619,000		619,000
1973-93, 7.52 per cent.....	45,646	607,000		607,000
1973-93, 7.61 per cent.....	30,364	399,000		399,000
1973-93, 7.58 per cent.....	32,367	427,000		427,000
1973-93, 7.50 per cent.....	28,200	376,000		376,000
1974-94, 7.47 per cent.....	15,015	201,000		201,000
1974-94, 7.53 per cent.....	34,111	453,000		453,000
1974-94, 7.64 per cent.....	83,352	1,091,000		1,091,000
	3,026,508	42,380,000	34,473,000	7,907,000
	1,632,321,047	24,008,281,250	24,414,835,300	-406,554,050
31 Payable in German Marks—				
1968-73, 6½ per cent.....			73,844,251	-73,844,251
Payable in United States Dollars—				
32 1949-74, 2½ per cent.....	1,340,760	48,755,627	48,755,627	
33 1950-75, 2½ per cent.....	833,294	30,301,591	30,301,591	
34 1962-87, 5 per cent.....	3,545,942	70,918,848	72,648,576	-1,729,728
35 1968-88, 6½ per cent.....	7,432,425	108,108,000	108,108,000	
	13,152,441	258,084,066	259,813,794	-1,729,728
	1,645,473,488	24,266,365,316	24,748,493,345	-482,128,029
Treasury bills—				
Payable in Canadian Dollars—				
36 Treasury bills, various discount rates.....	308,799,000	4,905,000,000	4,290,000,000	615,000,000
	1,954,272,488	29,171,365,316	29,038,493,345	132,871,971

⁽¹⁾One year's interest on the balance at March 31, 1974.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities

SCHEDULE A

Cash

- A-1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.
- A-2 This special deposit represents the balance of cash on deposit with the Banco di Roma from transactions under the Civilian Relief Agreement of 1950 and the Cultural agreement of 1954 between Canada and Italy in respect of the Canadian Cultural Institute in Rome.
- A-3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.
- A-4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- A-5 These special deposits represent balances at the credit of the Receiver General in banks in Canada for purposes of the unemployment insurance account.
- A-6 This account represents amounts deposited in individual bank accounts in chartered banks entrusted to federal trustees under Section 13(3) of the Bankruptcy Act as part of the Poor Debtor Program. The funds are disbursed in accordance with the provisions of the Bankruptcy Act prior to discharge of the trustee.
- A-7 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.
- A-8 This account records moneys which are held in trust for Indians in authorized banks across Canada by Indian agencies. The accounts include such items as savings, pensions, deposits on leases, community enterprise funds and community projects of various kinds.
During the year receipts amounted to \$14,116,293 and disbursements totalled \$14,300,738.
See also under the schedule "deposit and trust accounts" further on in this section.
- A-9 This account consists of temporary deposits in chartered bank accounts as at March 31, 1974, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B

Other Current Assets

- B-1 Collections received after March 31, for a limited period, which are applicable to the fiscal year ending on that date are recorded in this account.
- B-2 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1974.

SCHEDULE C

Departmental Working Capital Advances

- C-1 This account was authorized by vote 556, Appropriation Act No. 4, 1952, vote 762, Appropriation Act No. 3, 1953, vote 783, Appropriation Act No. 5, 1955 and vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be charged to the account at any one time is not to exceed \$1,820,000. Gross debits during the year were \$1,348,884 and gross credits were \$1,426,847.

A statement of the operations in the account is shown as an appendix under Agriculture in Volume II of this report.

- C-2 Section 10(1) of the Agricultural Stabilization Act provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board may determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the consolidated revenue fund under this act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13(7) directs that "at the end of each fiscal year the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

A statement of operations in the account is shown as an appendix under Agriculture in Volume II of this report.

- C-3 Section 4(1) of the Agricultural Products Board Act provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell or import agricultural products; and (d) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural products board account in which all financial transactions of the board under section 4(1) of the act are recorded. The authority was extended by the following parliamentary appropriation:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

Vote 15b To extend the purpose of Agriculture Vote 15, Appropriation Act No. 4, 1973.

- (a) To increase from \$15,000,000 to \$50,000,000 the amount by which a payment made under Sub-section 5(3) of the Agricultural Products Board Act may exceed the balance of the Agricultural Products Board Account,
- (b) to authorize the transfer of \$1,000,000 from Agriculture Vote 1, Appropriation Act No. 4, 1973, for the purposes of this Vote; and to provide a further amount of..... \$ 39,950,000

The balance sheet of the board as at March 31, 1974, as certified by the Auditor General, and statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-4 This account is operated pursuant to the provisions of subsection 3 of section 166, Canada Grain Act, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the consolidated revenue fund to the Canadian Grain Commission for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

There were no transactions in the account during the year.

C-5 This account was established by vote L1b, Appropriation Act No. 1, 1970 and vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the pari-mutual levy under section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed \$200,000.

This account reflected a credit balance of \$176,263 at March 31, 1974 which was previously reported under the liability category "deposit and trust accounts".

C-6 This account was established by vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision. The authority was extended by the following parliamentary appropriation:

Vote L17b Advances in accordance with terms and conditions approved by the Treasury Board for the acquisition of capital equipment for Race Track Supervision \$ 50,000

Advances during the current fiscal year amounted to \$11,063 and repayments were \$41,198

C-7 This account was established under authority of vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the government telephone account revolving fund. This account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed \$1,000,000 at any time.

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$14,912,259. This account was credited with \$16,015,121 and the debit balance in the account on March 31, 1974 represents the total outstanding accounts to be collected during 1973-74.

Vote L6b extended the purposes of the Government Telephone Account to authorize the provision of telecommunication service to government departments and agencies.

Financial statements of this account are shown as an appendix under Communications in Volume II of this report.

C-8 This account records advances as authorized by vote L63c, Appropriation Act No. 5, 1963, vote L37a, Appropriation Act No. 6, 1964, vote L37d, Appropriation Act No. 2, 1965, and vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed \$135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

There were no transactions during the year, the balance in the account remaining at \$101,182,911 at March 31, 1974.

C-9 This account was established by the following parliamentary appropriation:

Vote L27b To authorize the operation of a Working Capital Advance Account in the current and subsequent fiscal years in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of meteorological equipment and supplies, the amount outstanding at any time under this authority not to exceed..... \$ 3,000,000

C-10 Section 10(3) of the Fisheries Prices Support Act directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the consolidated revenue fund, as revenue; and net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose". During the year, total receipts were \$3,141,292 and disbursements were \$3,796,331.

A statement of the operations of the fisheries prices support account is shown as an appendix under Environment in Volume II of this report.

C-11 This account was established under authority of vote 542, Appropriation Act No. 3, 1953, and extended by vote 656, Appropriation Act No. 5, 1958, and vote L34a, Appropriation Act No. 9, 1966, to include the transportation, dress-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

ing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed \$500,000 at any time. During the year total receipts representing proceeds from sales were \$1,017,600 and disbursements from the fund were \$1,015,196 including \$319,871 profit transferred to non-tax revenue—return on investments.

A statement of the operations of the fisheries working capital advance (fur seal skin account) is shown as an appendix under Environment in Volume II of this report.

- C-12 This account reflects the total amount outstanding on advances for the acquisition of furnishings and equipment including the replacement of furniture for the central and regional passport offices, Vote L12, Appropriation Act No. 3, 1971 authorized an advance of \$133,000 for expenditures in 1971-72 and Vote L15, Appropriation Act No. 2, 1972, an advance of \$78,000 for expenditures in 1972-73. A further advance was authorized pursuant to Appropriation Act No. 1 1974, as follows:

Vote L13b Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for the Central and Regional Passport Offices.....	\$ 59,970
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During 1973-74 expenditures amounted to \$51,962; repayments in respect of the loans acquired to March 31, 1974 amounted to \$17,243 and interest in the amount of \$7,243 was charged on the outstanding amounts advanced to March 31, 1974 at rates established by the Minister of Finance and credited to non-tax revenue—return on investments.

- C-13 Vote L12c, Appropriation Act No. 1, 1971, as extended by Vote L13a, Appropriation Act No. 4, 1971 and Vote L16b, Appropriation Act No. 2, 1973, authorized the operation of a working capital advance account in the aggregate amount of \$2,100,000 to finance loans and advances to employees posted abroad including employees of other government departments. All amounts repaid in respect of said loans and advances are credited to the account and the closing balance consisted of advances to employees \$1,249,959, advances for medical loans \$174,379, and security and other deposits under the Foreign Service Directives \$278,711.

Interest on advances to employees was charged at the rates established by regulations and an amount of \$71,930 was received and credited to non-tax revenue—return on investments.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

- C-14 Vote L22b Appropriation Act No. 1, 1969, authorized the establishment of a revolving fund to finance the operations of the central and regional passport offices. The amount outstanding at any time against this account may not exceed \$100,000 and, unless Treasury Board directs otherwise, the entire revenue derived from passport services is credited to the account.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

- C-15 Vote 630, Appropriation Act No. 2, 1954, as extended by vote 806, Appropriation Act No. 3, 1959, vote L13a, Appropriation Act No. 10, 1964, vote L21a, Appropriation Act No. 9, 1966, vote L27c, Appropriation Act No. 1, 1968 and vote L33a, Appropriation Act No. 4, 1969 provided the aggregate of \$3,000,000 for the purposes of financing posts abroad and making advances to personnel on posting, for medical expenses and during service abroad in accordance with regulations.

Vote L11c, Appropriation Act No. 1, 1971, restricted the purposes of the account and provided the aggregate of \$7,000,000 to finance operations at posts abroad. The amount that may be outstanding at any time against the account was increased pursuant to Appropriation Act No. 1, 1974, as follows:

Vote L11b To increase from \$7,000,000 to \$8,500,000 the amount that may be outstanding at any time under the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954; additional amount required.....	\$ 1,500,000
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The closing balance consisted of advances to posts \$1,500,000.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

- C-16 This account was established under the authority of vote L30 of Appropriation Act No. 4, 1968, and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such auditing. The excess of the amounts charged over the amounts credited to the account at any time may not exceed \$25,000.

- C-17 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1953-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds".

During the year credits to the account amounted to \$458,101 and the total debits were \$544,767.

- C-18 Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments.

- C-19 In this account are recorded transactions in connection with the purchasing and selling of gold bullion on the open market. The balance in the gold purchase account is \$4,723,624 at March 31, 1974. The gold inventory at March 31, 1974 records 134,544.736 ounces of fine gold at an average cost of \$35.108 per ounce.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

C-20 This account records the purchase of silver bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Silver Coin Blanks Inventory. Purchases during the fiscal year were \$83,032,585 and \$19,401,521 was transferred to Blanks Inventory.

C-21 This account reflects silver bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory.

Debits during the fiscal year were \$20,560,762 and \$7,224,044 was transferred to Finished Coin Inventory.

C-22 This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account. Credits to the account represent coins that have been transferred out of inventory for sale.

Debits during the fiscal year were \$7,604,169 and \$7,520,437 was transferred out for sale.

C-23 Debits to the account represent the cost of silver found in gold deposits, worn coin and silver purchased from Crown Assets Disposal Corporation. Credits record the sale of silver to the Royal Canadian Mint for the production of coins and metals. The silver inventory at March 31, 1974 records 773,360.63 ounces of fine silver at a cost of \$1,714,562.

C-24 The Fire Losses Replacement Account Act provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

C-25 Vote L18b, Appropriation Act No. 1, 1972 authorized the establishment of a revolving fund for the purpose of financing the operation of the Indian arts and crafts central marketing service and to facilitate the conversion of the marketing service to a corporate enterprise which would be owned and operated by the Indian people.

Operating and capital expenditures of the Indian arts and crafts marketing service including purchase of arts and crafts production material are not to exceed the amount of \$700,000 at any time and all revenues from its operations are to be credited thereto.

Appropriation Act No. 5, 1973 Vote 5a reimbursed the account in the amount of \$307,471 for excess of expenditures over revenues. The account was further reimbursed in the amount of \$279,000 by Vote 5b Appropriation Act No. 1, 1974.

During the current year the account was credited with \$1,156,642 and debits amounted to \$1,138,063

C-26 This account was authorized by vote 508, Appropriation Act No. 5, 1958 for the purpose of acquiring and managing

stores for the operation and maintenance of National Parks of Canada. The purposes of this account was extended by the following parliamentary authority:

Vote L81a To extend the purposes of the Working Capital Advance Account established by Loans Investments and Advances Vote 508, Appropriation Act No. 5, 1958 for the acquisition and management of stores for National Parks of Canada to include the acquisition and management of stores required for the operation and maintenance of the Canals under the management of the Minister.....\$ 1

Amounts charged to the account are not to exceed \$1,000,000 at any time.

During the year an amount of \$35,796 was charged to vote 70c representing the value of stores which became obsolete, unserviceable, lost or destroyed.

A statement of the operation of the National Parks stores accounts is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

C-27 This account was authorized by vote 657, Appropriation Act No. 2, 1952, vote 588, Appropriation Act No. 2, 1956, vote 511, Appropriation Act No. 5, 1958, vote 481, Appropriation Act No. 5, 1959, vote L61e, Appropriation Act No. 4, 1964, vote L78b, Appropriation Act No. 6, 1965, vote L78d, Appropriation Act No. 1, 1966, vote L95c, Appropriation Act No. 1, 1968, vote L97a, Appropriation Act No. 4, 1969 and vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time.

The closing balance consisted of advances to employees \$361,218 and \$31,500 to field officers in Canada. Advances to employees included posting loans amounting to \$214,300 on which interest was charged at the rate of 5 per cent per annum for the period April, 1969 to June 30, 1969, $7\frac{1}{2}$ per cent per annum for the period July 1, 1969 to June 30, 1970, $6\frac{1}{2}$ per cent per annum for the period July 1, 1970 to June 30, 1971, $5\frac{1}{2}$ per cent per annum for the period July 1, 1971 to June 30, 1972, $5\frac{1}{8}$ per cent per annum for the period July 1, 1972 to June 30, 1973, and effective July 1, 1973 at the rate of $6\frac{1}{8}$ per cent for one year loans; at the rate of $7\frac{1}{8}$ per cent for two year loans at the rate of $7\frac{1}{4}$ per cent for three year loans.

Gross debits during the year amounted to \$326,341 and gross credits were \$244,171.

C-28 This account was authorized by vote L82b, Appropriation Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$250,000.

The amount reflected a credit balance of \$431,934 at March 31, 1974 which was previously reported under the liability category "deposit and trust accounts".

The financial statements of this account are shown as an appendix under Industry Trade and Commerce in Volume II of this report.

C-29 This account was established under authority of vote L149b, Appropriation Act No. 1, 1970 for the operation of a revolving fund expenditures for its purposes to be charged

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

to the fund and amounts recovered to be credited thereto. This authority was extended by vote L30, Appropriation Act No. 3, 1971 which increased from \$1,000,000 to \$1,750,000 the amount that may be outstanding at any time against the revolving fund.

A statement of the operation of the revolving fund is shown as an appendix under Labour in Volume II of this report.

- C-30 This account was authorized by vote 626, Appropriation Act No. 2, 1955, vote 526, Appropriation Act 6, 1956, vote L41g, Appropriation Act No. 2, 1967, vote L115, Appropriation Act No. 3, 1969 and vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$750,000.

Interest on advances to employees was charged at an average rate of $7\frac{1}{8}\%$ per annum. An amount of \$12,045 was credited to non-tax revenue—return on investments.

The closing balance consisted of advances to employees \$226,214.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

- C-31 This account was authorized by vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisition and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to \$750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms—see vote 1 in section 16 of Volume II of this report.

A statement of the operations of the revolving fund is shown as an appendix under National Revenue in Volume II of this report.

- C-32 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry accounts of the Post Office.

- C-33 The operation of this fund was authorized by vote 541, Appropriation Act No. 4, 1954 and extended by vote 543, Appropriation Act No. 5, 1955, and vote 528, Appropriation Act No. 6, 1956, for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the fund at any one time not to exceed \$895,000.

A statement of the operations of the fund is shown as an appendix under Post Office in Volume II of this report.

This account represents the difference between the value of certain accounts receivable, accounts payable and sundry accounts of the Post Office.

- C-34 This account was established under authority of Vote L56g, Appropriation Act No. 2, 1967 and was extended by Vote L118b, Appropriation Act No. 1, 1970 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; and to increase to \$18,000,000 the amount that may be outstanding at any time.

During the year the account was debited with the amount of \$96,208,844 representing the cost of construction and repair and was credited with \$96,282,084 representing the amount recovered from other government departments and agencies.

A statement of operations of this account is shown as an appendix under Public Works in Volume II of this report.

- C-35 This account was authorized by vote 539, Appropriation Act No. 3, 1953, and vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed \$335,000.

A statement of the operations in the account is shown as an appendix under Regional Economic Expansion in Volume II of this report.

- C-36 This account records loans made for the purchase of capital equipment for the Canadian Government Photo Centre as authorized by vote L85, Appropriation Act No. 3, 1971, vote L80 Appropriation Act No. 3, 1972 and the following parliamentary appropriation:

Vote L75 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre.....	\$ 75,000
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Loans made during the year amounted to \$12,533.

- C-37 This account was authorized under authority of Secretary of State vote L90, Appropriation Act No. 3, 1971. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed \$450,000.

The balance sheet of the revolving fund as at March 31, 1974, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

- C-38 This account was authorized under section 18 of the National Film Act to provide a working capital advance for the purpose of financing the operations of the National

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed \$700,000, a number of amendments since 1950 increased the maximum to \$2,550,000.

The balance sheet of the Board as at March 31, 1974, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

- C-39 This account was established under the authority of vote L144b, Appropriation Act No. 1, 1970 which authorized the transfer of the value of inventory purchased from moneys provided by the revolving fund authorized by vote L74b, Appropriation Act No. 2, 1966, to the liability account "National Museums Special Account". This loan was repaid during the fiscal year 1973-74.

- C-40 This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit as authorized by vote L110, Appropriation Act No. 3, 1971, Vote L100 Appropriation Act No. 3, 1972 and the following parliamentary appropriation:

Vote L100 and L100b Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Central Microfilm Unit.....	\$ 125,000
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An expenditure of \$103,280 was made during the current year under the authority of Treasury Board Minute No. 724540.

- C-41 Vote 529, Appropriation Act No. 6, 1956 and vote L80, Appropriation Act No. 7, 1967 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed \$80,000.

A statement of the operation of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

- C-42 This account was established under vote L107b, Appropriation Act No. 2, 1973 to record advances for the purchase of capital equipment for the Public Service Commission—Staff Development and Training Revolving Fund, up to the amount of \$50,000.

There were no transactions in the account during the current year.

- C-43 This account was established under vote L120, Appropriation Act No. 2, 1972 for the purpose of providing training and development by the Bureau of Staff Development and Training, expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto, the amount outstanding at any time not to exceed \$700,000.

A statement of the operations of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

- C-44 This account was established by vote 543, Appropriation Act No. 3, 1953, and extended by vote 658, Appropriation Act No. 5, 1958 and vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, January 9, 1961 authorized 100 per cent of such profits to be allocated to the welfare fund. Gross debits during the year amounted to \$1,458,343 and gross credits were \$1,415,691.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

- C-45 This account was established by Vote 628, Appropriation Act No. 2, 1955, Vote 660 Special Appropriation Act 1958, Vote 657, Appropriation Act No. 5, 1958, Vote 600, Appropriation Act No. 5, 1961 and extended by the following parliamentary appropriation:

Vote L17b To increase from \$1,000,000 to \$2,000,000 the amount that may be outstanding at any time against the Industrial and Stores Working Capital Advance Account established by Loans, Investment and Advances Vote 628, Appropriation Act No. 2, 1955 for the purpose of acquiring, managing and manufacturing materials used in industrial work.....	\$ 1,000,000
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Industrial work is done for (a) government departments, and (b) penitentiaries, including the Office of the Commissioner of Penitentiaries. The debit balance in the fund at any time is not to exceed \$2,000,000.

The gross debits during the year amounted to \$1,327,093 and the gross credits to \$1,243,870.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

- C-46 This account was established by Vote L25a, Appropriation Act No. 5, 1963 and extended by the following parliamentary appropriation:

Vote L16a To increase from \$175,000 to \$315,000 the amount that may be outstanding at any time against the Working Capital Advance Account established by Loans, Investments and Advances Vote L25a, Appropriation Act No. 5, 1963, for the acquisition of livestock and canning materials, additional amount required.....	\$ 140,000
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The purpose of this fund is for the acquisition of livestock for slaughter and subsequent sale for use in institutional feeding, and for the acquisition of raw materials required to produce canned goods for institutional feeding. The debit balance in the fund at any one time is not to exceed \$315,000.

The gross debits during the year amounted to \$380,079 and the gross credits to \$345,268.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

- C-47 This account was established by Vote L16b, Appropriation Act No. 2, 1973 for the purposes of financing the acquisition of operational stores. The debit balance in the fund at any one time is not to exceed \$3,500,000. The gross debits during the year amounted to \$4,327,628 and the gross credits were \$4,608,992.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

C-48 P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police working capital advance for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by vote 547, Appropriation Act No. 3, 1953, extended by vote 633, Appropriation Act No. 2, 1954 and by vote L92c, Appropriation Act No. 1, 1968. The debit balance in the fund at any time is not to exceed \$750,000.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-49 This account was established by vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-50 This account was established by vote L104b, Appropriation Act No. 1, 1969, amended by vote L6c, Appropriation Act No. 1, 1971 and vote L8b, Appropriation Act No. 2, 1973 for the purpose of financing the operations of the Government printing service; expenditures to be charged to the fund and revenues from the said operation to be credited thereto. The amount outstanding under this authority at any time is not to exceed \$11,000,000.

This authority was further extended by the following parliamentary appropriation:

Vote L3b To increase from \$11,000,000 to \$18,000,000 the amount that may be outstanding at any time under the Printing Revolving Fund established by Loans, Investments and Advances, Vote L104b, Appropriation Act No. 1, 1969; additional amount required..... \$ 7,000,000

Disbursements during 1973-74 amounted to \$54,831,364 and receipts amounted to \$55,201,249.

The financial statements of the Printing Revolving Fund, prepared from accounts maintained on an accrual basis, and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

C-51 Vote L6b, Appropriation Act No. 2, 1973 authorized extension of the purposes of the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966, to include, in accordance with terms and conditions approved by Treasury Board, the purposes set out in Subsections 5(1) and (2) of the Department of Supply and Services Act and to increase from \$20,000,000 to \$40,000,000 the amount that may be outstanding at any time under this authority.

This authority was further extended by the following parliamentary appropriation:

Vote L2a Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for any of the purposes set out in subsections (1) and (2) of Section 5 of the Department of Supply and Services Act (R.S. c. S-18)..... \$ 950,000

The gross debits during the year amounted to \$104,416,802 and the gross credits were \$108,959,043.

The financial statements of the Supply Revolving Fund, prepared from accounts maintained on an accrual basis and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

C-52 Advances for the acquisition of capital equipment as authorized by Vote L7b, 1972-73.

C-53 Advances for the acquisition of capital equipment as authorized by Vote 7b 1973-74.

C-54 Vote L99e, Appropriation Act No. 4, 1966 and amended by vote L148b, 1970 authorized the operation of this account for the purpose of providing data processing and related services to federal government departments and agencies. The amount outstanding under this authority after deducting therefrom all amounts due by federal government departments and agencies shall not at any time exceed \$2,000,000. A further vote L117c, Appropriation Act No. 1, 1968 authorized in the current and subsequent years, notwithstanding the Financial Administration Act, where sums are due to federal government departments and agencies from the working capital advance for the provision of data processing and related services, the payment from those sums of amounts payable by the said departments or agencies to the said working capital advances.

Financial statements in respect of this account will be found in an appendix under Supply and Services in Volume II of this report.

C-55 Loan to the Computer Services Bureau was established by vote L11c, Appropriation Act No. 1, 1971. Loans to the Computer Services Bureau in accordance with terms and conditions approved by Treasury Board in the amount of the estimated depreciated value of the capital assets as at March 31, 1971 was made in the amount of \$175,811. This loan was fully accounted for in 1973-74.

C-56 The defence production revolving fund was established under the authority of section 15 of the Defence Production Act, c. D2, R.S., as amended. Sub-section 4 of that section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies and repayments of loans and advances.

The standing of the defence production revolving fund as at March 31, 1974, prepared from accounts maintained on an accrual basis, will be found in an appendix under Supply and Services in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

	1974	1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
Aircraft.....	13,423,780	21,820,523	-8,396,743
Munitions.....	-120,543	-48,101	-72,442
Research and development.....	-136,740	-276,253	139,513
Strategic materials.....	21,347,071	877,884	20,469,187
Modernization projects.....	16,364	27,215	-10,851
	34,529,932	22,401,268	12,128,664

Aircraft, munitions and electronics and sales tax—

Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amount to \$7,537,868 and gross credits were \$16,007,053. These amounts include applicable sales tax. During the year interest on moneys advanced to contractors in the amount of \$36,062 was credited to this account, and in turn transferred to non-tax revenue—return on investments.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund, which in turn is recouped from the partners involved. During the year the gross debits amounted to \$2,032,164 and gross credits were \$1,892,651.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to \$20,495,096 and gross credits were \$25,909. During the year, there was a loss from the sale of materials in the amount of \$6,281.

Defence industry modernization projects—This account was established to provide for the modernization of defence industry to ensure its capability of meeting technological standards necessary to economic production of current and future requirements in international defence markets. The gross debits during the year amounted to \$15,413 and gross credits were \$26,264.

C-57 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by parliamentary vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.

C-58 The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

C-59 This account was established under authority of Vote L165, Appropriation Act No. 3, 1969 and was extended by Vote

L45, Appropriation Act No. 3, 1970, Vote L35 Appropriation Act No. 3, 1971, Vote L35 Appropriation Act No. 3, 1972 and the following parliamentary authority:

Vote L30 Advances in the current and subsequent fiscal years for operating and capital purposes at Montreal and Toronto International Airports and the new airports planned for those areas as well as such other airports as the Treasury Board may approve subject to such terms and conditions as Treasury Board may prescribe..... \$157,596,000

During the year expenditures totalled \$164,738,566. The account was credited with \$16,175,323 representing depreciation of \$8,094,210 for Montreal International Airport (Dorval) and \$8,081,113 for Toronto International Airport (Malton) covering the period April 1, 1970 to March 31, 1973. This amount was charged to the Airports Revolving Fund. Interest in the amount of \$20,897,171 was received and credited to non-tax revenue—return on investment. Department of Finance.

C-60 This account was established under authority of vote L160, Appropriation Act No. 3, 1969 to authorize the operation of an airport's revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto international airports and such other airports as Treasury Board may approve, to which shall be charged: (a) all operating expenses of the said airports, (b) all capital expenditures of the said airports, and (c) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited: (a) all moneys received from the operation of said airports, and (b) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to monies appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed \$3,000,000.

During the year expenditures were: (a) operating, \$44,930,244, (b) capital, \$164,151,927. Credits to the account were: (a) \$44,343,598 received from the operation of airports, (b) loans, \$164,738,566 (see other loans and investments—airports capital loans).

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-61 This account records holdbacks that are not payable until completion of contracts with respect to construction at self supporting airports.

C-62 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to \$13,500,000 the amount that may be charged to the fund at any time.

During the year this account was debited with \$8,370,149, representing the cost of goods purchased, and \$268,803 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issues of \$7,599,254 charged to relevant appropriations and an amount of \$82,492 charged to Department of Transport vote 1 representing write-off of obsolete stores and inventory shortages and transfers to the departments of Indian Affairs and Northern Development and Environment of stores with an inventory value of \$184,524 and \$2,618,661 respectively.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Concluded

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

- C-63 This account was established under authority of vote L110b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount of \$17,125,000 and in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of bridges to improve transportation in respect of the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads.

During the year expenditures amounted to \$7,077,035 bringing the balance to \$14,437,560 at March 31, 1974.

- C-64 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa, the operation of which was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed \$5,000,000. Gross debits amounted to \$4,178,743 and gross credits amounted to \$4,042,562. The closing balance consisted of value of inventory at March 31, 1974.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

- C-65 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by vote 517, Appropriation Act No. 5, 1958 and extended by vote 495, Appropriation Act No. 6, 1960, vote L120c, Appropriation Act No. 1, 1968 and vote L25, Appropriation Act No. 3, 1970. The debit balance in this account at any one time shall not exceed \$600,000.

It was further extended by the following authority:

Vote L21b To increase from \$500,000 to \$600,000 the amount that may be outstanding at any time against the Working Capital Advance account established by Loans, Investments and Advances Vote 517, Appropriation Act No. 5, 1958, for the purpose of financing the manufacture of Remembrance Day poppies and wreaths; additional amount required..... \$ 100,000

Gross debits amounted to \$667,261 and gross credits amounted to \$550,756.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

SCHEDULE D

Social Security Accounts

- D-1 This account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan, 1965, which became effective January 1, 1966.

- D-2 Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the unemployment insurance account for the purpose of meeting payments required to be made in the operation of the act. Additional advances were authorized by Vote L30a, Appropriation Act No. 1, 1973.

Advances totalling \$244,413,614 were made to the account during the current fiscal year.

Also recorded here is the Unemployment Insurance Account which reflected a debit balance as at March 31, 1974. At March 31, 1973 the account reflected also a debit balance which is recorded in this schedule.

SCHEDULE E

Advances, Loans and Investments—Domestic

- E-1 *Capital stock*—P.C. 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from \$54,000,000 to \$15,000,000.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works. During the year advances of \$81,350,000 were made under authority of Vote L15, Appropriation Act No. 3, 1969 and P.C. 1969-688, April 15, 1969, Vote L51a, Appropriation Act No. 4, 1971 and P.C. 1972-1600, July 27, 1972, Vote L45, Appropriation Act No. 3, 1972, and P.C. 1972-961, May 9, 1972, Vote L50, Appropriation Act No. 3, 1972, and P.C. 1972-959, May 9, 1972, and under the following parliamentary authorities:

Vote L45 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council to share in the construction of the Pickering Generating Station under agreement between the Federal Government, the Province of Ontario and the Hydro-Electric Power Commission of Ontario; to share in the construction of the Candu-PHW 600 Generating Station at Gentilly under agreement with Hydro-Quebec; to finance the construction of manufacturing facilities for the Commercial Products Division at South March; to finance the construction of housing and other works near the Whiteshell Nuclear Research Establishment..... \$ 34,500,000

Vote L50 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years, on terms and conditions approved by the Governor in Council to finance the construction of transmission facilities in connection with the Nelson River Power Project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities..... \$ 14,000,000

Vote L45b Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council—To extend the purposes of Energy, Mines and Resources Vote L45b, Appropriation Act No. 4, 1973 to include loans to finance the rehabilitation of the Glace Bay Heavy Water Plant; additional amount required..... \$ 15,000,000

Interest amounting to \$5,900,298 was received in respect of loans and was credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Housing—Advances totalling \$350,000 were made under authority of vote L15, Appropriation Act No. 3, 1969 and P.C. 1969-688, April 15, 1969. Repayments during the year amounted to \$440,994 of which \$287 was capitalized interest, bringing outstanding advances for housing to \$10,238,593 at March 31, 1974.

Included in the balance at March 31, 1974 is an amount of \$10,038 in respect of accrued interest which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario are recorded in this account.

There were no advances or repayments made during the year.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

The outstanding advances for this project totalled \$6,798,756 at March 31, 1974.

Included in the balance at March 31, 1974 is an amount of \$306,867 in respect of accrued interest which was capitalized and recorded in the accounts in 1968-69 and 1972-73 with a corresponding amount set up under "deferred credits—deferred interest". Repayments amounted to \$223,072 of which \$8,871 was capitalized interest.

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

There were no advances made during the year.

The outstanding advance for this project was \$69,945,000 at March 31, 1974. There were no repayments during the year.

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu-BLW nuclear power station are recorded in this account.

There were no advances or repayments during the year, total advances remaining at \$81,700,000.

Glace Bay heavy water plant—Advances made to finance the rehabilitation of the Glace Bay heavy water plant are recorded in this account.

Advances totalling \$55,000,000 were made under authority of vote L51a, Appropriation Act No. 4, 1971 and P.C. 1972-1600, July 27, 1972.

There were no repayments during the year.

Heavy Water Inventory—Advances made to finance the production and purchase of heavy water for resale to Canada and foreign users are recorded in this account.

Advances totalling \$8,000,000 were made under the authority of vote L45, Appropriation Act No. 3, 1972 and P.C. 1972-961, May 9, 1972. Repayments totalling \$12,100,000 were made during the year.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling \$18,000,000 were made under the authority of vote L50, Appropriation Act No. 3, 1973, and P.C. 1973-1469, June 12, 1973 and vote L55, Appropriation Act No. 3, 1971 and P.C. 1971-581, March 30, 1971, increasing the total advances to \$184,500,000 for this project. There were no repayments during the year.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

Repayments totalling \$6,909,000 were made during the year.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to \$102,276 of which \$2,813 was capitalized interest. Included in the balance at March 31, 1974, is an amount of \$52,909 in respect of accrued interest which was capitalized and recorded in the accounts in 1966-67 with a corresponding amount set up under the liability account "Deferred Credits-Deferred Interest".

E-2 This account records the investment of the government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of \$372,938,279 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments.

The financial statements of the bank are shown in Volume III of this report.

E-3 This represents the crown's investment in the capital of the corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended. Dividends amounting to \$681,250 declared during the year were credited to non-tax revenue—return on investments.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1973, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-4 This account records loans made to the corporation by the Minister of Finance pursuant to section 34 of the Canada Deposit Insurance Corporation Act, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000.

There were no advances or repayments during the year.

E-5 These advances were made in previous fiscal years. There were no repayments during the current year.

The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the balance sheet as at March 31, 1974, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-6 These accounts record loans made to the Canadian Broadcasting Corporation of \$9,000,000 for working capital, \$197,880,410 for the purpose of capital expenditure and \$535,500 in respect of the capital costs of broadcasting

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

undertakings to provide educational television facilities to provincial authorities pursuant to subsection 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (a) the corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the consolidated revenue fund as requirements for it change during the year.

Loans—Additional loans totalling \$55,934,000 for capital expenditures were made under vote L60 Appropriation Act No. 3, 1971, and during the current year under Vote L55, Appropriation Act No. 3, 1972.

Additional loans were approved under the following parliamentary appropriation:

Vote L55 Loans, on terms and conditions approved by the Governor in Council, to the Canadian Broadcasting Corporation in the current and subsequent fiscal years for capital expenditures..... \$ 34,427,000

Repayments of \$9,316,905 were received during the current fiscal year.

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of \$630,000 were made under this authority of which \$31,500 was repaid in 1973-74.

Financial statements of the corporation are included in Volume III of this report.

visions of section 8(7) of the act, and the balance sheet as at March 31, 1974, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-8 This account records loans to the Commission by the Minister of Finance pursuant to section 16(1) of the Canadian Dairy Commission Act for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed \$100,000,000. Loans during the current year amounted to \$79,953,210 and repayments were \$95,844,312. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$1,814,210 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—deposit account".

E-9 Section 8(1) of the Livestock Feed Assistance Act provides that the Canadian Livestock Feed Board may, in furtherance of its objects, at any time when it is so authorized by regulation (a) buy or enter into contracts or agreements for the purchase of feed grain in Eastern Canada and British Columbia and in the designated area, but where any purchase is made by the Board within the designated area of grain then being purchased in that area by the Canadian Wheat Board, such purchase by the Board shall be made from the Canadian Wheat Board or an agent thereof; (b) within the provisions of any licence obtained in its name authorizing it to import feed grain, buy or enter into contracts or agreements for the purchase of feed grain outside Canada and import such feed grain into Canada; and (c) take delivery of, ship, shore, handle and, subject to subsection (2), sell, or otherwise dispose of feed grain in Eastern Canada or British Columbia, and enter into contracts for the delivery, shipping, storage, handling, insurance and sale or other disposition of such feed grain.

Section 16(3) of the act provides authority to establish in the consolidated revenue fund an account to be known as the Canadian Livestock Feed Board account. There shall be credited to the account all monies received from the sale or other disposition of feed grain by the Board pursuant to subsection (2) of section 8 and to which shall be charged all amounts paid out under section 16(2). No payment out of the consolidated revenue fund under section 16(2) shall exceed (a) the amount by which ten million dollars exceeds the balance of the account, and (b) any amount advanced under section 17.

Section 17 directs that the Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of such advances at any time not to exceed fifty million dollars.

The statement of transactions in this account is shown in Volume III of this report.

E-10 The Canadian Film Development Corporation Act, c. 78, 1967, authorizes the Canadian Film Development Corporation to foster and promote the development of a feature film industry in Canada.

Section 18 of the Act, established a special account to be known as the Canadian Film Development Advance Account and authorized the sum of \$10,000,000 to enable the Corporation to carry out the provisions of the Act.

E-7 Advances are made under authority of section 8(1) of the Canadian Commercial Corporation Act, c. 35, R.S., which states that funds not exceeding the aggregate of \$10,000,000 are to be made available to the corporation for working capital requirements and under section 8(2) loans are made available to the corporation not exceeding the aggregate of \$10,000,000. During the year interest of \$125,036 was received and credited to non-tax revenue—return on investments.

The accounts of the corporation are audited by the Auditor General of Canada in accordance with the pro-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

During 1972-73, an additional amount was provided under the Secretary of State, Vote 63a, whereby the amount originally appropriated in Section 18(1) of the Canadian Film Development Corporation Act was increased from \$10,000,000 to \$20,000,000.

During 1973-74, \$2,697,015 was advanced from the consolidated revenue fund under this authority.

E-11 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities.

During the current year advances amounting to \$200,000,000 were made under authority of the Refunding Act, 1955.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1972, together with related statements, is shown in Volume III of this report.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling \$5,321,196 were made in the current year.

E-12 Under the provisions of the Canadian National Railways Capital Revision Act, c. 311, R.S., as amended the Minister of Finance was authorized:

- (a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50 per cent of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;
- (b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the consolidated revenue fund, preferred stock of the company to the total value not exceeding three per cent of the gross revenue of the national company, to be used to meet expenditures for additions and betterments to the system;

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the act was released in exchange for 736,385,405 shares of four per cent preferred stock of the company.

With respect to (b) above the period was extended to December 31, 1971 by section 14 of the Canadian National Railways Financing and Guarantee Act, 1969 and additional stock to the value of \$498,795,186 has been purchased.

E-13 Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—open accounts, Canadian Government Railways—stores accounts, and the Saint John and Quebec Railway—open and stores accounts were adjusted as prescribed in the act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

E-14 P.C. 1966-21/1046, June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$156,400 was received in the current year and an amount of \$123,308 representing the balance of an original loan of \$300,000 to CNR for refurbishing sleeping cars with respect to Centennial year traffic was charged to Votes 35 and 35b—Appropriation Acts No. 3, 1973 and No. 1, 1974.

E-15 These accounts represent loans made by the government to Air Canada to finance capital expenditures.

E-16 This account records recoverable advances to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954, and P.C. 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (b) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

E-17 In this account is recorded a loan to the Canadian National Railway Company under authority of vote 791, Appropriation Act. No. 5 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to non-tax revenue—return on investments.

E-18 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1973, together with related statements, is shown in Volume III of this report.

E-19 The corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 12 of the act provides that the Minister of Finance with the approval of the Governor in Council may pay to the corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Advances were authorized under the following parliamentary appropriation:

Vote L10 Loans to the Canadian Overseas Telecommunication Corporation in accordance with Section 12 of the Canadian Overseas Telecommunication Corporation Act for capital expenditures..... \$ 15,000,000

Repayment of \$2,538,712 was made by the corporation in the current year. Interest amounting to \$1,872,921 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

The balance sheet of the corporation as at March 31, 1974, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-20 This account reflects the investment of the crown in the capital stock of the company which was incorporated under section 17 of the National Research Council Act c. N-14, R.S.C. 1970. The balance sheet of the company as at March 31, 1974, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-21 This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the corporation; and (b) to make loans to the corporation. The aggregate amount outstanding at any time shall not exceed \$10,000,000.

Loans totalling \$4,250,000 were made during the current year and repayments of \$2,750,000 were received.

E-22 The operation of this account, for the provision of working capital for the coal division of the corporation, was authorized by Section 19 (2) of the Cape Breton Development Corporation Act. The total amount outstanding at any one time not to exceed \$10,000,000.

Advances during the current year totalled \$7,000,000, and repayments totalled \$21,000,000.

E-23 *Capital*—This represents the crown's investment in the capital of the corporation as authorized by section 17 of the Central Mortgage and Housing Corporation Act. The balance sheet as at December 31, 1973, as certified by the auditors of the corporation, together with statements of income and expenditure and reserve fund account will be found in Volume III of this report.

E-24 *Loans and advances*—Additional advances during the current fiscal year were authorized by the following parliamentary authorities:

Vote L15 Advances to Central Mortgage and Housing Corporation for the calendar year 1973 in respect of housing and land development projects undertaken jointly with the Governments of the Provinces, in respect of loans to municipalities for the construction or expansion of sewage treatment projects, and for the acquisition, development, construction or improvement of land and buildings.....\$186,000,000

Loans and advances accounts were as follows:

	Dr. balance Mar. 31, 1974	Dr. balance Mar. 31, 1973	Net increase or decrease (—)
	\$	\$	\$
(a) Account No. 1.....	5,243,214,540	5,103,970,759	139,243,781
(b) Account No. 2.....	46,536,334	55,871,041	—9,334,707
(c) Account No. 3.....	320,223,932	277,403,684	42,820,248
(d) Account No. 4.....	33,134,625	29,272,661	3,861,964
(e) Account No. 5.....	405,570,655	385,238,997	20,331,658
(f) Account No. 6.....	390,059,484	288,760,923	101,298,561
(g) Mortgage and loan purchase fund.....	3,471,270	3,690,529	—219,259
(h) Account No. 7.....	76,500,000		76,500,000
	6,518,710,840	6,144,208,594	374,502,246

(a) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 21 (1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said act: section 15, to a limited-dividend company for construction of a low rent housing project; section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and section 59, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to \$381,000,000 and repayments were \$241,756,219; interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$328,785,833 was received and credited to non-tax revenue—return on investments.

(b) Section 55 of the National Housing Act, 1954 authorized advances to the corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the corporation itself or on behalf of federal government departments or crown companies or in conjunction with municipalities.

No advances were made during the current fiscal year and repayments were \$9,334,707. Interest is payable at the rate of 2 per cent per annum on the outstanding balance of advances made to March 31, 1953, and at a rate of 3½ per cent per annum on advances made subsequent to that date. An amount of \$1,139,523 in respect of this interest was received and credited to non-tax revenue—return on investments.

(c) Section 40 of the National Housing Act, 1954 authorizes advances out of the consolidated revenue fund to the corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by Parliament exceeds the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$48,500,000 and repayments were \$5,679,753.

Interest on advances at rates varying from 3 to 8 per cent per annum is payable on advances from account no. 3. In this connection an amount of \$17,575,941 was received and credited to non-tax revenue—return on investments.

(d) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 26(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$5,500,000 and repayments were \$1,638,036.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$2,281,587 was received and credited to non-tax revenue—return on investments.

(e) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 48(1) of the National Housing Act, 1954, for the purpose of making loans under Part VII of the said act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to \$23,000,000 and repayments to \$2,668,341.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$25,412,651 was received and credited to non-tax revenue—return on investments.

(f) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 53(2) of the National Housing Act, 1954, for the purpose of making loans under Part VIII of the said act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 53 authorizes payments to the corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to \$143,000,000 and repayments were \$44,089,148.

Payments to the corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$40,212,801 of which \$6,190,360 applicable to the January-March 1974 period was charged to this account. The balance of \$34,022,442 applicable to the April-December 1972 period was charged to vote 10. The amount of \$3,802,651 applicable to the January-March 1973 period was transferred from this account to vote 10.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. An amount of \$21,901,526 in respect of this interest was received and credited to non-tax revenue—return on investments.

(g) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to section 10(1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the corporation pursuant to section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$219,259. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus one-eighth of one per centum. In this connection an amount of \$213,645 was received and credited to non-tax revenue—return on investments.

(h) The Revised Statutes c. N-10 amended by 1973 c. 18, approved advances in the current fiscal year pursuant to section 21(1) of the National Housing Act, 1954 for the purpose of making loans under section 34.15, to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

Advances during the current fiscal year amounted to \$76,500,000 and there were no repayments.

E-25 The balance represents the investment of the crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1973, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-26 *Loans*—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of P.C. 1973-1772 dated June 26, 1973. The balance at March 31, 1974 is \$54,763,062.

Included in balance at March 31, 1974 is an amount of \$5,870,937 in respect of accrued interest which was capitalized with a corresponding amount set up under the account "Deferred Credits—Deferred Interest."

E-27 Effective October 1, 1969 by order of P.C. 1969-1716 dated September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the corporation under authority of section 11 of the Export Development Act.

The accounts of the corporation are audited by the Auditor general of Canada and the statement of assets and liabilities as at December 31, 1973, as certified by him, together with supporting schedules, will be found in Volume III of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-28 The act provides that the authorized capital of the corporation shall be \$25,000,000 and that the amount of \$25,000,000 debited hereto, shall continue to be the capital surplus of the corporation.

E-29 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the corporation by the Minister of Finance out of the consolidated revenue fund.

Interest received during the fiscal year amounting to \$31,003,775 was credited to non-tax revenue—return on investments.

Loans to the corporation during the year were as follows:

(a) loans amounting to \$209,118,765 in Canadian currency and repayments amounting to \$57,390,161 were received;

(b) repayments in U.S. currency amounting to \$10,253,098 (Canadian) were received.

Section 31 of the Export Development Act authorizes the making of loans to the corporation by the Minister of Finance out of the consolidated revenue fund.

Loans to the corporation under this section during the year were as follows:

(a) loans to Iran, authorized under P.C. 1971-353, dated February 23, 1971, in Canadian currency amounted to \$5,118,765 and repayments amounting to \$4,328,088 (Canadian) were received.

(b) under loans to Pakistan, authorized under P.C. 1970-1449, dated August 19, 1970, repayments amounting to \$160,000 (Canadian) were received.

E-30 *Notes*—These represent loans, evidenced by promissory notes of the corporation, made for the purpose of making loans to farmers. During the year loans of \$232,100,000 were made to the corporation and repayments were \$69,476,186.

Capital—This represents the crown's investment in the capital of the corporation as authorized by the Farm Credit Act, as amended. During the year there were additional subscriptions of \$6,500,000.

Farm machinery syndicates loan fund—The Farm Machinery Syndicates Credit Act provides for the extension of credit to farm machinery syndicates. Advances amounting to \$3,140,000 were made to the corporation during the fiscal year for the purpose of making loans under this act. Repayments by the corporation during the year amounted to \$1,843,002.

The balance sheet of the corporation as at March 31, 1974, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-31 This corporation was incorporated under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the corporation to carry on its operations under the act, section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest

thereon, made by any bank to the corporation; and (b) to make loans to the corporation.

Vote L20a, Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the corporation and the amounts loaned by the Minister of Finance, under the authority of section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000.

A further increase was approved by the following parliamentary appropriation:

Vote L30b Loans to the Freshwater Fish Marketing Corporation in accordance with terms and conditions approved by the Governor in Council for the purposes of the Freshwater Fish Marketing Act and to increase the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act from \$10,000,000 to	
\$20,000,000.....	\$ 500,000

Loans made during the year amounted to \$250,000 and repayments were \$234,421

Interest amounting to \$172,054 was received and credited to non-tax revenue—return on investments.

Financial statements of the corporation are shown in Volume III of this report.

E-32 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1970-71, inclusive, authorized loans of \$43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. Of this amount \$40,300,000 was borrowed to March 31, 1974, leaving \$3,000,000 for which outstanding authorities will be cancelled in 1974-75.

Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years. Repayments of \$141,711 were received during the year.

Interest on loans amounting to \$1,965,729 was received and credited to non-tax revenue—return on investments.

Excluding Greenbelt—Loans of \$2,000,000 were made during the current year under the authority of the following parliamentary appropriation:

Vote L30 Loans to the National Capital Commission in accordance with section 16 of the National Capital Act for the purpose of acquiring property in the national capital region.....	\$ 2,000,000
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Repayments of \$195,049 were received during the year, Interest on loans, amounting to \$1,318,634, was received and credited to non-tax revenue—return on investments.

E-33 This account is subject to the authority of the National Harbours Board Act. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

	Mar. 31 1974	Mar. 31 1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
(a) Chicoutimi.....	3,830,286	3,830,286	
(a) Churchill.....	8,857,289	8,857,289	
(a) Halifax.....	29,890,788	29,890,788	
(a) Montreal—Jacques Cartier Bridge, advances for payment of guaranteed interest.....	6,489,605	6,489,605	
(a) Quebec.....	52,075,243	52,075,243	
(a) Saint John.....	34,770,238	34,770,238	
(a) Trois Rivières.....	3,987,356	3,987,356	
	139,900,805	139,900,805	
(b) Belledune.....	2,340,875	2,340,875	
(b) Halifax.....	3,368,560	3,460,458	—91,898
(b) Montreal.....	194,642,699	194,642,699	
(b) Montreal—retirement of Jac- ques Cartier Bridge bonds.....	7,576,000	7,576,000	
(b) Vancouver.....	52,133,915	50,180,498	1,953,417
(b) Prince Rupert.....	141,743		141,743
	400,104,597	398,101,335	2,003,262
Less—charged to net debt.....	139,900,805	139,900,805	
	260,203,792	258,200,530	2,003,262

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax, expenditures subsequent to April 1, 1970, were treated as active loans. (See following comment.)

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax, expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (See preceding comment.)

During the current fiscal year principal repayments made by the Board amount to \$156,272.

Parliamentary appropriations are generally provided in connection with the accounts and during 1973-74 advances of \$2,017,792 were made to Vancouver Harbour and \$141,743 to Prince Rupert Harbour under authority of the following Vote:

Vote L90 Advances to the National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1973..... \$ 28,100,000

E-34 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to \$45,299. Interest in the amount of \$980,603 was received and credited to non-tax revenue—return on investments. (See also Note E-74.)

E-35 This account was established pursuant to the Northern Canada Power Commission Act to enable the Northern Canada Power Commission to construct and operate public utility plants in the Northwest Territories, the Yukon Territory and, subject to the approval of the Governor in Council, elsewhere in Canada.

Advances totalling \$17,975,000 were made to the Commission in the current year under the following parliamentary authority:

Vote L85 Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act..... \$ 17,975,000

Repayments amounting to \$1,628,870 were received and applied to the various project loans and interest of \$3,250,852 which included capitalized interest of \$88,999 was credited to non-tax revenue—return on investments.

During the year, capitalized interest on completed projects covering fiscal year 1971-72 and 1972-73 in the amount of \$703,569 was charged to the loan with a corresponding credit set up under "deferred credits—capitalized interest."

The balance sheet of the Commission as at March 31, 1974 as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-36 This account was established pursuant to section 14 of the Northern Canada Power Commission Act which authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with section 13 of the Act.

E-37 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

Votes L70 Appropriation Act No. 4, 1968, L90 Appropriation Act No. 3, 1969, L85 Appropriation Act No. 3, 1970, L90 Appropriation Act No. 3, 1971, L110 Appropriation Act No. 3, 1972 and L110a Appropriation Act No. 1, 1973 authorized loans totalling \$28,500,000 to the Northern Transportation Company Limited. Loans to date were made under authority of PC 1969-361, PC 1969-1124, PC 1970-474, PC 1971-807, PC 1972-984 and PC 1973-766 as follows:

- (a) \$2,000,000 (1968-69) repaid in full.
- (b) \$9,000,000 (1969-70) on which repayment in the current year totalled \$2,000,000, to date \$7,000,000.
- (c) \$8,100,000 (1970-71) on which repayment in the current year totalled to \$1,000,000; to date \$1,500,000.
- (d) \$3,000,000 (1971-72)
- (e) \$4,000,000 (1972-73)

Additional loans of \$29,000,000 were made in the current year under authority of the following appropriation.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L95 Loans to Northern Transportation Company Limited in accordance with terms and conditions prescribed by the Governor in Council, to finance the acquisition of transportation facilities to be used for the movement of goods to the Canadian North..... **\$ 29,000,000**

Interest in the amount of \$2,225,176 was received and credited to non-tax revenue—return on investments.

Financial statements are shown in Volume III of this report.

E-38 This account records loans made to the Royal Canadian Mint in respect of its operations as a crown corporation under authority of the Royal Canadian Mint Act. During the year \$4,200,000 were made. Interest amounting to \$237,250 was credited to non-tax revenue—return on investment.

E-39 The authority was incorporated under the St. Lawrence Seaway Authority Act c. 242 R.S. as amended for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under section 29 make temporary loans to the authority out of the consolidated revenue fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted. Additional loans were authorized under the following appropriation:

Vote L106b Loans to The St. Lawrence Seaway Authority subject to such terms and conditions as the Governor in Council may approve and to increase from \$620,000,000 to \$635,000,000 the aggregate of the amounts referred to in Section 13 of the St. Lawrence Seaway Authority Act that may be borrowed by the St. Lawrence Seaway Authority under that Act and outstanding at any time..... **\$ 6,200,000**

The balance sheet of the authority as at December 31, 1973, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

Loans—Interest bearing loans amounting to \$547,500,000 were made to the authority under authority of various appropriation Acts in previous years. Further interest bearing loans amounting to \$6,200,000 were made in the current year under parliamentary authority of Vote L106b listed above.

Deferred interest—The interest due on the above loans on December 31, 1957 (\$4,743,209), December 31, 1958 (\$8,075,919), December 31, 1959, (\$11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 (\$14,288,940), December 31, 1962 (\$15,671,952), December 31, 1963 (\$16,873,043), December 31, 1964 (\$18,025,121), December 31, 1965 (\$15,820,000), December 31, 1966 (\$16,372,860),

December 31, 1967 (\$17,542,494), December 31, 1968 (\$18,869,300), December 31, 1969 (\$20,675,595), December 31, 1970 (\$23,936,173), December 31, 1971 (\$27,545,445), December 31, 1972 (\$31,371,941), December 31, 1973 (\$24,962,371), was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964, P.C. 1967-100, January 19, 1967 and P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However, payments of deferred interest were made by the authority in the amount of \$5,000,000 in 1959-60, \$2,500,000 in 1963-64, \$43,062,173 in 1964-65, \$9,399,000 in 1965-66, \$13,750,000 in 1966-67, \$10,842,732 in 1967-68, \$12,726,655 in 1968-69, \$9,421,539 in 1969-70, \$11,707,577 in 1970-71, \$20,059,848 in 1971-72, \$530,041 in 1972-73 and \$30,245 in the current year and were credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of \$72,500,000 were made to the authority in previous years.

E-40 This account records loans to provide for the acquisition and sale of uranium concentrates.

Vote L11c Acquisition in fiscal years 1970-71, 1971-72, 1972-73, 1973-74 and 1974-75 of uranium concentrates in accordance with contracts to be entered into, with the approval of the Governor in Council, with Denison Mines Limited including authority to sell the uranium concentrates acquired under the said contracts and to appoint a sales agent for such purposes..... **\$ 29,500,000**

Loans totalling \$8,623,901 were made during the year under the authority of vote L11c, Appropriation Act No. 1, 1971 and P.C. 1971-2/1228, June 21, 1971. There were repayments of \$8,487 during the year.

E-41 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The act further provides that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the act to such extent as the Minister may direct.

Advances were provided for by:

Vote L21a Advances in accordance with agreements entered into pursuant to the Atlantic Provinces Power Development Act..... **\$ 1,500,000**

P.C. 1958-223, February 7, 1958 and P.C. 1961-1003 July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provide that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

The amounts shown as advances represent expenditures on uncompleted projects. When a project is completed the advances are transferred to the loans account. Accrued interest on advances and loans is capitalized and charged to the appropriate accounts with contra entries of accrued interest being made to the liability account "deferred credits—capitalized interest". This is in accordance with terms and conditions authorized under the Atlantic Provinces Power Development Act and the agreements entered into between Canada and the province which direct that interest on advances shall, on completion of projects be added to the amount of the advance for repayment.

	1973	Net increase or decrease (—) during 1973-74	1974
	\$	\$	\$
Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act			
Newfoundland.....	52,394,296	— 52,394,296	
Loans pursuant to the Atlantic Provinces Power Development Act			
Newfoundland.....	46,757,894	53,103,740	99,861,634
Nova Scotia.....	62,122,604	— 866,258	61,256,346
New Brunswick.....	60,088,503	— 880,374	59,208,129
	168,969,001	51,357,108	220,326,109

Newfoundland—

Advances in the amount of \$1,430,931 were made in the current year on behalf of the Province of Newfoundland under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b) P.C. 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

An amount of \$53,965,413 was transferred from advances to loans for projects completed during the year.

Accrued interest respecting incomplete projects, in the amount of \$238,257 was charged to the advances account with corresponding credits to "deferred credits—capitalized interest".

During the year there was a repayment of capitalized interest of \$98,071 against incomplete projects, and principal repayment of \$861,672 to the loans account of which \$63,636 was in respect of capitalized interest. A contra entry was made charging the amount of capitalized interest to deferred credits. Interest of \$6,749,822 (of which \$161,707 was capitalized interest) was credited to non-tax revenue—return on investments.

Nova Scotia—

This account records loans made under authority of the following:

(a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; (c) agreement dated August 31, 1959

between the Northern Canada Power Commission and the Nova Scotia Power Commission; and (d) P.C. 1972-11/707, April 12, 1972 and agreement dated May 31, 1972 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

During the year there was a repayment to the loan account of \$866,258 of which \$57,574 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$4,069,133 (of which \$57,574 was capitalized interest) was credited to non-tax revenue—return on investments.

New Brunswick—

This account records loans made under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) P.C. 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

During the year there was a repayment to the loan account of \$880,374 of which \$47,502 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$3,656,810 (of which \$47,502 was capitalized interest) was credited to non-tax revenue—return on investments.

E-42 This account records loans to the Province of Nova Scotia for their purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L32a, Appropriation Act No. 1, 1973.

Interest in the amount of \$349,930 was received and credited to non-tax revenue—return on investments.

E-43 This account records overpayments of subsidies to the Province of Saskatchewan arising out of payments under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census.

E-44 This account was established under authority of vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Province of Nova Scotia in the current and subsequent fiscal years, in the amount of \$430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

A repayment of \$28,666 was received during the year, and interest of \$43,573 was credited to non-tax revenue—return on investments.

E-45 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of Vote L125, Appropriation Act No. 3, 1969, Vote L20, Appropriation Act No. 3, 1970, Vote L20, Appropriation Act No. 3, 1971, Vote L20, Appropriation Act No. 3, 1972, and the following appropriation:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L15 Loans in accordance with an agreement entered into with the Province of Prince Edward Island..... **\$ 8,400,000**

Loans amounting to \$1,920,000 were made during 1973-74. In addition there was a capital repayment of \$32,764, bringing total loans outstanding, under this development plan, to \$9,368,339 as at March 31, 1974. Interest of \$78,119 was accrued in 1973-74 and is to be repaid by the Province on March 31, 1975.

E-46 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$36,201 were received. Interest in the amount of \$33,612 was received and credited to non-tax revenue—return on investments.

E-47 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70. Repayments of \$1,309,000 during the year reduced the outstanding amount of notes \$6,117,000 at March 31, 1974.

E-48 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects. Details were given in Public Accounts 1951-52.

E-49 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the consolidated revenue fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

A statement of changes in the account during the current fiscal year follows:

	Trans- ferred from vote 5	Paid to Province of Ontario	Received from Province of Ontario	Total Charges
	\$	\$	\$	\$
Lake of the Woods.....	49,759			49,759
Lac Seul.....	3,969	13,780	9,740	8,009
	53,728	13,780	9,740	57,768

E-50 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal

government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Decreases represent repayments. Interest of \$242,965 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

E-51 By agreement with the Province of Manitoba dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province. The balance of \$197 as at March 31, 1973, which was charged in fiscal year 1972-73 was recovered from the province and credited to non-tax revenue, refunds of previous years expenditure. The balance of \$4,028 will be recovered from the province in 1974-75.

E-52 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to \$661,370, was received and credited to non-tax revenue—return on investments.

E-53 This account records loans to provinces, provincial agencies, and municipalities under authority of vote L13c, Appropriation Act No. 1, 1971, in the 1970-71 and 1971-72 fiscal years for the purpose of assisting in the creation of employment. Repayments of \$1,940,715 were received during the year. Interest in the amount of \$9,757,612 was received and credited to non-tax revenue—return on investments.

E-54 This account records loans to provinces, provincial agencies and municipalities under the authority of vote L19a, Appropriation Act No. 4, 1971, in the 1971-72 and 1972-73 fiscal years for the purpose of assisting in the creation of employment, the act also provided for the forgiveness of that portion of the principal amount equal to seventy-five per cent of normal direct on-site payroll costs incurred and paid before June 1, 1972. Vote L11b, Appropriation Act No. 2, 1973 subsequently extended the period for forgiveness to June 30, 1972. \$6,514,961 was forgiven during the year under the terms of the Act. Repayments amounted to \$3,013,511. Interest of \$8,915,073 was credited to non-tax revenue—return on investments.

E-55 This account records loans to provinces, provincial agencies and municipalities under the authority of vote L12a Appropriation Act No. 1, 1973 as defined in the Municipal Development and Loans Act in the 1972-73 to 1975-76 fiscal years inclusive for the purpose of assisting in the creation of employment, the act also provided for the forgiveness of that portion of the principal amount equal to fifty per cent of normal direct on-site payroll costs for the duration of the loan program plus an additional fifty per cent for the periods December—May 1973, 1974, 1975. \$1,916,178 was forgiven during the year under the terms of the Act. Repayments amounted to \$120,558. Interest of \$11,300 was credited to non-tax revenue—return on investments.

The purpose of vote L12a was extended by the following parliamentary appropriation:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L13a Winter Capital Projects Fund—To extend the purposes of Finance Vote L12a, Appropriation Act No. 1, 1973, to authorize in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that Vote which may include the amount of interest accrued thereon to the date of consolidation..... \$ 1

E-56 Loans are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on incomplete projects. When a project is completed the advances are transferred to the loans account.

Accrued interest on advances and loans is capitalized and charged to the appropriate asset account with contra entries of accrued interest being made to the liability account deferred credits—capitalized interest. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council. Upon completion of projects, accrued interest is calculated, capitalized and added to the amount of the advances for repayment.

Financial assistance by means of advances is provided under authority of Vote L130, Appropriation Act No. 3, 1969, Vote L25, Appropriation Act No. 3, 1970, Vote L25a, Appropriation Act No. 4, 1970, Vote L25, Appropriation Act No. 3, 1971, vote L25, Appropriation Act No. 3, 1972, and the following parliamentary appropriation:

Vote L20 Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure..... \$ 72,445,000

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances and loans to the provinces were as follows:

	1973	Net increase or decrease (—) during 1973-74	1974
	\$	\$	\$
Advances pursuant to Special Areas and Highways Agreements			
Newfoundland.....	17,529,320	10,030,302	27,559,623
Nova Scotia.....	14,728,306	—2,303,408	12,424,898
New Brunswick.....	23,634,731	1,017,705	24,652,436
Quebec.....	15,320,769	29,421,444	44,742,213
Manitoba.....	2,470,982	567,128	3,038,110
Alberta.....	2,050,545	—26,083	2,024,462
	75,734,653	38,707,089	114,441,742
Loans pursuant to Special Areas and Highways Agreements			
Newfoundland.....	160,625	130,991	291,616
Nova Scotia.....	215,688	5,047,672	5,263,360
New Brunswick.....	358,363	8,641,617	8,999,980
Quebec.....	39,480,147	—6,336,690	33,143,457
Alberta.....	196,018	1,295,006	1,491,024
	40,410,841	8,778,596	49,189,437

Newfoundland—

Advances in the amount of \$10,280,412 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated April 21, 1970; (b) P.C. 1971-1605, August 3, 1971 and agreement dated August 9, 1971; and (c) P.C. 1973-13/655, March 27, 1973 and agreement dated March 27, 1973.

An amount of \$124,360 was transferred from advances to loans and accrued interest of \$10,498 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with \$125,749 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of \$3,867 of which \$409 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$11,840 (of which \$409 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1973-74 is \$2,673,579. This amount will be capitalized and added to the amount of the advances for repayment upon completion of these projects.

Nova Scotia—

Advances in the amount of \$2,003,644 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 12, 1970; (b) P.C. 1971-1997, September 21, 1971; (c) P.C. 1971-13/2171, October 19, 1971 and agreement dated October 22, 1971; (d) P.C. 1972-10/1515, July 11, 1972 and agreement dated July 20, 1972 and (e) P.C. 1973-3/2570, September 4, 1973.

An amount of \$4,287,898 was transferred from advances to loans and accrued interest of \$784,700 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with \$19,154 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of \$24,926 of which \$1,914 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made.

Interest of \$78,867 (of which \$1,914 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1973-74 is \$1,465,887. This amount will be capitalized and added to the amount of the advance for repayment upon completion of these projects.

New Brunswick—

Advances in the amount of \$9,857,842 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 21, 1970; (b) P.C. 1970-1200, June 15, 1971; (c) P.C. 1971-1604, August 3, 1971 and agreement dated August 20, 1971 and (d) P.C. 1973-17/1179, May 22, 1973.

An amount of \$8,650,000 was transferred from advances to loans. The advance account was credited with \$190,137 respecting adjustments to prior year expenditures.

During the year there was a repayment of accrued interest of \$1,026,768 against incomplete projects and a principal repayment of \$8,383 to the loan account. Interest of \$1,053,236 (of which \$1,026,768 was accrued interest) was credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Accrued interest on incomplete projects to the end of 1973-74 of \$1,373,810 will be repaid by the Province.

Quebec—

Advances in the amount of \$22,176,154 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 8, 1970; (b) P.C. 1970-13/1718, October 6, 1970; (c) P.C. 1971-13/534, March 23, 1971; (d) P.C. 1972-1/556, March 22, 1972; (e) P.C. 1972-1/2490, October 12, 1972; (f) P.C. 1973-8/1757, June 19, 1973; (g) P.C. 1973-2/2474, August 21, 1973; (h) P.C. 1974-4/461, March 5, 1974 and (i) P.C. 1974-14/462, March 5, 1974.

An amount of \$10,007,364 was transferred from advances to loans and accrued interest of \$1,405,254 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with \$105,077 respecting adjustments to prior year expenditures. An amount of \$17,357,731 was transferred from loans to advances and accrued interest of \$154,056 was credited to the loan account with a corresponding debit to deferred credits—capitalized interest as a result of an amendment to the agreement.

During the year there was a repayment of accrued interest of \$31,270 against incomplete projects and a principal repayment of \$237,521 to the loan account of which \$29,193 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of \$1,783,470 (of which \$60,463 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1973-74 of \$2,973,499 will be capitalized and added to the amount of the advance for repayment upon completion of these projects.

Manitoba—

Advances in the amount of \$567,637 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 11, 1970; (b) P.C. 1971-1603, August 3, 1971 and agreement dated August 26, 1971 and (c) P.C. 1973-11/330, February 13, 1973 and agreement dated March 12, 1973.

The advance account was credited with \$509 respecting adjustments to prior year expenditures. No repayments were received.

Accrued interest on incomplete projects to the end of 1973-74 of \$394,600 will be capitalized and added to the amount of the advance for repayment upon completion of these projects.

Saskatchewan—

Advances in the amount of \$88,184 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 12, 1970; and (b) P.C. 1972-11/1971 September 14, 1972 and agreement dated October 7, 1972. Advances of \$88,184 were repaid.

Alberta—

Advances in the amount of \$1,106,692 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 13, 1971; (b) P.C. 1971-1602, August 3, 1971 and agreement

dated September 1, 1971; and (c) P.C. 1973-7/198, January 10, 1973 and agreement dated January 30, 1973.

An amount of \$1,132,443 was transferred from advances to loans and accrued interest of \$165,588 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with \$331 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of \$3,025 of which \$302 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$14,353 (of which \$302 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incomplete projects to the end of 1973-74 of \$145,333 will be capitalized and added to the amount of the advance for repayment upon completion of these projects.

To finance certain water projects that were carried over from the Atlantic Development Board. Such advances were made pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Advances and loans to the provinces were as follows:

	1973	Net increase or decrease (—) during 1973-74	1974
	\$	\$	\$
Advances respecting A.D.B. carry over projects,			
Newfoundland.....	23,517	445,176	468,693
Loans respecting A.D.B. carry over projects,			
Newfoundland.....	815,992	—11,015	804,977
Prince Edward Island.....	33,242	—448	32,794
Nova Scotia.....	5,232,003	—64,867	5,167,136
New Brunswick.....	1,128,565	—13,997	1,114,568
	7,209,802	—90,327	7,119,475

Newfoundland—

The project in this province was authorized by P.C. 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968; and P.C. 1973-8/96, January 16, 1973 and agreement dated March 23, 1973.

Advances in the amount of \$445,177 were made in the current year.

During the year the loan account was credited with a repayment of \$4,946 and forgiveness of principal of \$6,069 of which \$183 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$62,769 (of which \$183 was capitalized interest and \$33,720 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote. Accrued interest on incomplete projects in 1973-74 is \$15,406. This amount will be capital-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

ized and added to the amount of the advances for repayment upon completion of these projects.

Prince Edward Island—

The project in this province was authorized by P.C. 1969-3/112, January 21, 1969 and agreement dated February 14, 1969

During the year the loan account was credited with a repayment of \$112 and forgiveness of principal of \$336. Interest of \$2,493 (of which \$1,867 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Nova Scotia

The projects in this province were undertaken pursuant to authority of the following: (a) P.C. 1969-4/581, March 25, 1969 and agreement dated March 26, 1969; (b) P.C. 1969-5/581, March 25, 1969 and agreement dated March 26, 1969; (c) P.C. 1969-1/634, March 31, 1969 and agreement dated March 31, 1969; (d) P.C. 1970-12/365, March 3, 1970 and agreement dated March 25, 1970; (e) P.C. 1970-11/2138 December 15, 1970 and agreement dated March 9, 1971 and (f) P.C. 1972-594, March 28, 1972 and agreement dated May 26, 1972.

Advances in the amount of \$1,803 were made in the current year. An amount of \$1,803 was transferred from advances to loans. An adjustment to accrued interest of \$13 respecting completed projects was credited to the loan account with a corresponding debit entry to deferred credits—capitalized interest.

During the year the loan account was credited with repayments of \$47,580 and forgiveness of principal of \$19,077 of which \$544 was in respect of capitalized interest. A contra entry charging the latter amount to deferred credits was made. Interest of \$453,109 (of which \$544 was capitalized interest and \$128,354 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provisions in the agreements and provincial reports on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

New Brunswick—

The project in this province was authorized by P.C. 1969-2/463, March 11, 1969 and agreement dated March 26, 1969.

During the year the loan account was credited with a repayment of \$8,676 and forgiveness of principal of \$5,320 of which \$46 was in respect of capitalized interest. A contra entry charging the latter amount to deferred credits was made. Interest of \$84,689 (of which \$46 was capitalized interest and \$32,173 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

To assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region. Advances and loans to the provinces were as follows:

	1973	Net increase or decrease (—) 1973-74	1974
	\$	\$	\$
Agricultural Service Centres—			
Advances			
Manitoba.....	18,265	—5,287	12,978
Saskatchewan.....	12,428	40,863	53,291
Alberta.....		7,747	7,747
	30,693	43,323	74,016
Agricultural Service Centres—			
Loans			
Manitoba.....	835,156	363,371	1,198,527
Saskatchewan.....	209,552	296,992	506,544
	1,044,708	660,363	1,705,071

Manitoba—

The projects in this province were authorized pursuant to (a) P.C. 1971-4/838, May 4, 1971 and agreement dated June 17, 1971; (b) P.C. 1972-20/1592, July 27, 1972 and agreement dated August 1, 1972; and the following subsidiary agreements; (c) P.C. 1973-2531, August 21, 1973 and agreement dated September 18, 1973; (d) P.C. 1973-2975, October 4, 1973 and agreement dated October 31, 1973; and (e) P.C. 1973-3358, October 23, 1973 and agreements dated December 3, 1973.

Advances in the amount of \$367,800 were made during the current year. In accordance with terms of the agreement, advances of \$373,087 were transferred to the loan account. Accrued interest of \$10,455 was charged to the loan account with a corresponding credit to deferred credits for capitalized interest. An adjustment in accrued interest of \$15 was credited to the loan account with a corresponding debit to deferred credits for capitalized interest. During the year there was a principal repayment of \$20,155 to the loan account of which \$343 was in respect of capitalized interest. A contra entry was made charging the amount of capitalized interest to deferred credits. Interest of \$61,185 (of which \$343 was capitalized interest) was credited to non-tax revenue—return on investments.

Saskatchewan—

The projects in this province were authorized pursuant to (a) P.C. 1972-20/1592, July 27, 1972 and agreement dated July 31, 1972 and the following subsidiary agreements; (b) P.C. 1973-419, February 20, 1973 and agreement dated March 27, 1973; (c) P.C. 1973-535, March 6, 1973 and agreement dated March 27, 1973; (d) P.C. 1973-2532, August 21, 1973 and agreement dated August 16, 1973; (e) P.C. 1973-2976, October 4, 1973 and agreement dated October 10, 1973; (f) P.C. 1973-2977, October 4, 1973 and agreement dated October 24, 1973; (g) P.C. 1973-3543, November 6, 1973 and agreement dated December 12, 1973; (h) P.C. 1974-36, January 8, 1974, and agreement dated February 28, 1974; and (i) P.C. 1974-98, January 15, 1974 and agreement dated February 28, 1974. Advances in the amount of \$335,312 were made during the current year. In accordance with the terms of the agreement, advances of

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

\$294,448 were transferred to the loan account. Accrued interest of \$7,484 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. During the year there was a principal repayment of \$4,940 to the loan account. Interest of \$15,324 was credited to non-tax revenue—return on investments.

Alberta—

The projects in this province were authorized pursuant to P.C. 1973-11/2667, September 11, 1973 and agreement dated September 14, 1973. Advances in the amount of \$7,747 were made during the year.

- E-57 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25 per cent of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25 per cent of that portion of the loan that has been advanced to the municipality as of September 30, 1966.

During the fiscal year repayments amounting to \$9,764,029 reduced the balance as at March 31, 1973 to \$234,872,906. Interest amounting to \$13,033,740 was received and credited to non-tax revenue—return on investments.

A statement of expense and statement of loans approved and loans disbursed are shown as an appendix under Finance in Volume II of this report.

- E-58 The Veterans' Land Act, c. 280, R.S., as amended by c. 19 Statutes of 1965 and c. V 4 Statutes of 1970 provides for the establishment of this account which was extended by vote L115, Appropriation Act No. 7, 1967 and vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed \$605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property. Gross debits amounted to \$64,413,376 and gross credits amounted to \$56,310,187.

Details of transactions in the account during the current fiscal year are shown as an appendix under Veterans Affairs in Volume II of this report.

Less reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans,

have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund. Gross debits amounted to \$3,628,914 and gross credits amounted to \$4,530,458.

- E-59 This account was established by vote L17a, Appropriation Act No. 4, 1971, to provide loans during the 1971-72 and 1972-73 fiscal years to finance the construction of multi-purpose exhibition buildings. The authority was extended by the following parliamentary appropriation:

Vote L20 Loans in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, to finance the construction of multi-purpose exhibition buildings..... \$ 15,000,000

Advances during the year amounted to \$2,095,031, and repayments were \$9,189. An amount of \$245,403 was credited to non-tax revenue—return on investments.

- E-60 "P.C. 1972-1596 dated July 27, 1972 approved loans be made to Telesat Canada not exceeding an aggregate sum of \$30,000,000. for the purpose of the Satellite Telecommunications System, pursuant to Section 14 of the Telesat Canada Act. A loan of \$14,500,000. was made in the 1972-73 fiscal year. In the 1973-74 fiscal year loans totalled \$11,000,000 and repayments totalled \$2,500,000.

- E-61 This account records loans made to Telesat Canada under authority of sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of \$10,000,000 in 1970-71 and payment out of the consolidated revenue fund in the fiscal year 1971-72 of a sum not exceeding \$20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

- E-62 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2010, October 20, 1966 and P.C. 1968-471, March 7, 1968, as amended by P.C. 1968-930, May 15, 1968. The amount of \$250,000 in respect of principal on loan made under P.C. 1968-930 was received and credited hereto. Interest at the rate of 7½ per cent per annum on loan No. 2 made under P.C. 1968-930 amounted to \$165,072 was received and credited to non-tax revenue—return on investments.

- E-63 No advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the current and demand liability account "Eldorado Mining and Refining Limited—unpresented capital stock" under schedule J.

- E-64 This account records loans to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Institute of Research under the authority of Vote L10, Appropriation Act No. 3, 1970, L10a, Appropriation Act No. 4, 1970, Vote L10, Appropriation Act No. 3, 1971, Vote L10, Appropriation Act No. 3, 1972 and the following parliamentary appropriations:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L15 Loans to Hydro-Quebec Research Institute on terms and conditions approved by the Governor in Council to assist in the financing of the construction of laboratories..... \$ 1,500,000

Loans totalling \$1,600,000 were made during the year under the authority of Vote L10, Appropriation Act No. 3, 1973, and P.C. 1970-1196, July 3, 1970 and Vote L15, Appropriation Act No. 3, 1973, and P.C. 1970-1196, July 3, 1970, increasing the total loan to \$17,500,000. There were no repayments during the year.

E-65 This account records loans to commercial fishermen and fish plant workers under authority of vote L6a, Appropriation Act No. 4, 1970 in accordance with agreements with the provinces for the purpose of income maintenance during the 1970-71 fishing season because of closure of the fishery due to mercury pollution.

The Provinces of Quebec, Ontario, Manitoba and Saskatchewan participated in, and administered the arrangement to provide cash relief to commercial fishermen for losses of income as a result of closure of a portion of the fishery under cost-sharing agreements.

Payments were made in 1970-71 and 1971-72 to the provinces as follows: Quebec \$217,663, Ontario (Lake St. Clair, Detroit and St. Clair River) \$34,325, Ontario, \$158,917, Manitoba \$951,992 and Saskatchewan \$9,465.

E-66 Vote 540, Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment Vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year.

Details of the Account follow:

	Fishing vessel insurance plan
	\$
Receipts.....	3,273,955
Expenditures.....	1,914,490
Net surplus.....	1,359,465

The net surpluses of \$1,359,465 in 1973-74, \$339,690 in 1972-73, \$319,227 in 1971-72, \$351,665 in 1970-71 and \$144,590 in 1969-70 in respect of fishing vessel insurance

plan are reported under the liability category "deposit and trust accounts".

E-67 This account records interest-free loans to fishermen, authorized by vote L39b, Appropriation Act No. 1, 1970, as advances against any settlement of compensation claims, who have been affected by the closure of part of the Placentia Bay fishery because of water pollution. During the year an amount of \$71,499 was deleted from this account. Authority Vote 5b Supplementary Estimates 1973-74.

E-68 This account records loans made under authority of vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was \$6,000,000.

No loans were made under the authority in 1971-72 and 1972-73. Repayments amounted to \$80,832. Interest of \$345,845 was received and credited to non-tax revenue—return on investments.

E-69 This account records loans under Vote L27b, parliamentary Appropriation Act No. 2, 1973 to provide relief through emergency assistance to processors of bloaters (smoked herring) in the province of New Brunswick to cover production and transportation costs for commercial shipments of fish found to be unfit for food due to the serious infestation with the insect "cheese skipper". The total amount of loans authorized was \$200,000.

During 1973-74 receipts were nil and disbursements were \$16,219.

E-70 The Canada Development Corporation was established under the authority of Bill C-219 Canada Development Corporation Act, for the purpose of assisting in the creation or development of businesses, resources, properties and industries in Canada. Under the Act, the Minister of Finance may subscribe for, purchase and hold shares of the company for the Government of Canada.

During the year \$75,000,000 worth of common shares without nominal or par value were purchased.

E-71 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, guaranteed by the Province of Quebec. There was a repayment of \$2,412,000 during the year leaving a balance of \$8,156,000 outstanding at the end of the fiscal year. Interest amounting to \$511,385 was received and credited to non-tax revenue—return on investments.

E-72 The decrease of \$28,815 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act. Interest of \$1,762 was credited to non-tax revenue—return on investments.

E-73 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

A loan of \$500,000 was made to the association under authority of vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3 3/8 per cent per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4 1/4 per cent per annum.

During the fiscal year 1964-65 an additional loan of \$300,000 was made under the authority of vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5 3/8 per cent per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of crown corporation borrowings.

Repayments were \$19,909 during the current year. Interest of \$38,742 was credited to non-tax revenue—return on investments.

- E-74 This account relates to advances made under the authority of vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operations of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year.

Advances during the current fiscal year amounted to \$961,462 and interest of \$5,015 was received and credited to non-tax revenue—return on investments.

- E-75 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of \$2,500,000 was given by vote 505, Appropriation Act No. 5, 1958 and was decreased to \$1,250,000 by vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of \$35,275 were received. Interest at the rate of 5 per cent per annum in the amount of \$48,427 was received and credited to non-tax revenue—return on investments.

- E-76 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were

authorized by Appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$139,311 were received. Interest at the rates of 5 and 5 1/2 per cent per annum in the amount of \$51,625 was received and credited to non-tax revenue—return on investments.

- E-77 This account was established pursuant to an agreement authorized by P.C. 4066 dated October 7, 1947 for the advancement of moneys to Yukon Coal Company Limited not exceeding \$300,000 to enable the company to develop and operate a colliery or collieries and to market coal to meet requirements of the Yukon Territory. The original authority was amended by P.C. 1969-1/1059, May 27, 1969 which authorized an agreement with Anvil Mining Corporation Limited who assumed the rights and obligations of the Yukon Coal Company Limited.

The advances bear interest at the rate of 3 1/2 per cent per annum and repayments are made on the basis of \$2 per ton of coal produced or sold.

During the year repayments of \$39,010 were received and interest of \$2,080 was credited to non-tax revenue—return on investments.

- E-78 This account was established by vote L51b, Appropriation Act No. 1, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited and to provide loans to the company in current and subsequent fiscal years in an amount not exceeding \$250,000.

Under provisions of vote L51b, the Crown purchased 5 common shares and 400,000 7 per cent non-cumulative redeemable preferred shares in the company representing a total of \$401,000. In 1972-73, 25,000 shares were redeemed and during the current year a further 25,000 shares were redeemed at \$1 per share. Pursuant to an agreement with Canadian Arctic Producers Limited repayment of the principal of the \$250,000 loan is to commence on July 31, 1976.

In the current year, interest of \$17,500 was received and credited to non-tax revenue—return on investments.

- E-79 This account was established by Vote 546, Appropriation Act No. 3, 1953 and subsequent amendments thereto, for the purpose of making loans to individual Eskimos or groups of Eskimos to promote commercial activities, gainful occupations and to purchase housing. The purposes of this account was extended by Vote L61b, Appropriation Act No. 2, 1973, to authorize the making of loans to a co-operative association, a credit union, a Caisse Populaire or other credit society incorporated under the laws of a Province where the majority of the members are Eskimos or to a corporation incorporated under the laws of Canada or of a Province where the controlling interest is held by Eskimos.

Under parliamentary authority Vote L16b, Appropriation Act No. 2, 1973 the amount that may be outstanding at anytime was increased from \$800,000 to \$1,800,000.

The Eskimo Loan Fund is administered by the Territorial Advisory Board for Eskimos living within the jurisdiction of the Northwest Territories and the Federal Advisory Board for Eskimos living outside the jurisdiction of the Northwest Territories, subject to the terms and conditions approved by Treasury Board.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

In the current year the account was debited with \$331,445 and repayments amounted to \$118,269 which included \$3,190 deleted under Section 18(2) of the Financial Administration Act. Interest on loans, based on the approved rate of 5 per cent per annum, totalling \$20,103 was credited to non-tax revenue—return on investments.

A statement of operations of the Eskimo Loan Fund is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-80 Loans to the Government of the Northwest Territories, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1973 totalled \$67,097,576. During the current year additional loans of \$19,215,000 were issued and repayments amounted to \$3,127,166. Interest on loans of \$4,815,629 was received and credited to non-tax revenue—return on investments

Following is a classification of the various types of loans, and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

- (a) *Capital Expenditure—Education*—Loans still outstanding in respect to education amounted to \$642,848 and no additional loans were made in the current year. Repayments of \$75,144 were received and interest of \$30,666 was credited to non-tax revenue—return on investments.
- (b) *Second Mortgage Loans*—Outstanding loans in respect to second mortgages amounted to \$181,641 with additional loans of \$30,000 issued during the fiscal year. Repayments of \$6,005 were received and interest of \$12,440 was credited to non-tax revenue—return on investments.
- (c) *Low Cost Housing Loans*—Loans for the construction of low cost houses or rental houses for non-Indians and non-Eskimos outstanding as of March 31, 1973 amounted to \$2,995,716. Further loans were issued in the current year under the following authorities: vote L54a, Appropriation Act No. 7, 1967, \$60,000; vote L50, Appropriation Act No. 3, 1972, \$870,000. The following parliamentary appropriation authorized additional loans to the Government of the Northwest Territories, however, no loans were made pursuant to this authority in the current fiscal year:

Vote L55 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the construction of rental houses for non-Indians and non-Eskimos in the Northwest Territories..... \$ 870,000

Repayments in respect to loans for low cost housing amounted to \$132,470 and interest of \$216,796 was credited to non-tax revenue—return on investments.

- (d) *Capital Expenditures*—Loans in this regard outstanding as of March 31, 1973 totalled \$57,173,382 and additional loans of \$15,600,000 were made in the current year in accordance with the following authority:

Vote L50 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the

Governor in Council, for capital expenditures..... \$15,600,000

During the fiscal year repayments for capital expenditures in the amount of \$2,562,699 were received and interest of \$4,142,663 was credited to non-tax revenue—return on investments.

- (e) *Development of Townsite at Pine Point*—Loans in respect to the Townsite at Pine Point outstanding as of March 31, 1973 amounted to \$152,165 and no additional loans were made during the fiscal year. Repayments of \$73,720 were received and interest of \$9,758 was credited to non-tax revenue—return on investments.
- (f) *Development of New Sub-divisions at Hay River*—Loans outstanding as of March 31, 1973 in respect to Hay River totalled \$1,175,442 and no further loans were made in the current year. Repayments of \$52,207 were received and interest of \$65,384 was credited to non-tax revenue—return on investments.
- (g) *Establishment of the Capital at Yellowknife*—Loans to the Town of Yellowknife as of March 31, 1973 amounted to \$2,155,309 and no additional loans were made in the current year. Repayments of \$159,212 were received and interest of \$147,803 was credited to non-tax revenue—return on investments.
- (h) *Third Party Loans*—Loans to the Government of the Northwest Territories for relending to municipalities and school districts were outstanding as of March 31, 1973 amounted to \$2,621,073.

In the current year additional loans of \$2,555,000 were made pursuant to the following authority:

Vote L60 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital projects and the making of loans to municipalities and school districts for capital projects..... \$ 2,555,000

Repayments of \$65,708 were received during the current fiscal year and interest of \$190,120 was credited to non-tax revenue—return on investments.

E-81 Loans to the Government of the Yukon Territory, including the city of Whitehorse, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1973 totalled \$34,410,895. During the current year, additional loans of \$5,843,500 were issued and repayments amounted to \$2,103,709. Interest on loans of \$2,445,708 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

- (a) *Second Mortgage Loans*—Loans outstanding in respect to second mortgages as of March 31, 1973 amounted to \$202,977 and during the year an additional loan of \$50,000 was issued under the following parliamentary authority:

Vote L45 Loans to the Government of the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Council, for the making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act..... \$ 120,000

In the current year repayments of \$1,964 were received and interest of \$14,373 was credited to non-tax revenue—return on investments.

(b) *Low Cost Housing Loans*—Outstanding Loans in respect to Low Cost Housing amounted to \$1,609,932 as of March 31, 1973 and no additional loans were issued in the current year. Repayments of \$110,783 were received and interest of \$14,373 was credited to non-tax revenue—return on investments.

(c) *Unforeseen Capital Expenditures 1957-62*—Pursuant to vote 671, Appropriation Act No. 2, 1962 a loan in the amount of \$500,000 was made to the Government of the Yukon Territory for unforeseen capital expenditures during the period April 1, 1957 to March 31, 1962. The outstanding amount as of March 31, 1973 was \$285,175 and during the year a repayment of \$25,863 was received. Interest of \$14,259 was credited to non-tax revenue—return on investments.

(d) *Capital Expenditures*—Loans in this regard, outstanding as of March 31, 1973 totalled \$30,473,512. Further loans of \$5,600,000 were made under the following parliamentary authority:

Vote L40 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital expenditures..... \$ 5,600,000

During the fiscal year repayments for capital expenditures totalled \$1,781,419 and interest of \$2,192,903 was credited to non-tax revenue—return on investments.

(e) *Third Party—Capital Project Loans*—Loans outstanding as of March 31, 1973 totalled \$584,058 and during the current year an additional loan of \$193,500 was made pursuant to vote L35, Appropriation Act No. 3, 1971.

During the year, a repayment of \$123,037 was received and interest of \$47,094 was credited to non-tax revenue—return on investments.

(f) *City of Whitehorse*—Loans to the City of Whitehorse, authorized by various parliamentary authorities in previous years that were still outstanding as of March 31, 1973 totalled \$1,255,240. These loans were issued for the purpose of constructing a hospital and establishing and renovating a water and sewer system. No additional loans were issued in the current year, however, repayments of \$60,644 were received and interest of \$53,121 was credited to non-tax revenue—return on investments.

E-82 This account was established under the following parliamentary authorities:

(a) *Indian Association of Alberta*—Established under authority of Vote L19b, Appropriation Act No. 1, 1972 which granted the Indian Association of Alberta an interest-free loan to meet its 1971-72 operating deficit. There were no transactions during the current year.

(b) *Manitoba Indian Brotherhood*—Established under the following parliamentary authority which granted the Manitoba Indian Brotherhood an interest-free loan to meet its 1973-74 operating deficit:

Vote L21a Loan to the Manitoba Indian Brotherhood in accordance with terms and conditions approved by Treasury Board..... \$ 155,000

During the current year a loan of \$154,700 was made and repayments amounted to \$88,333.

E-83 This account was established under authority of vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding section 88 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged:

(a) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited,

(b) repayments of loans made pursuant to section 70 of the Indian Act,

(c) repayments of loans made pursuant to this authority; and

(d) amounts received by way of recovery of payments made to implement guarantees given under this authority, the total amount that may be outstanding at any time is not to exceed \$35,050,000. This amount was increased in the current year by the following parliamentary authority:

Vote L15 To increase from \$27,050,000 to \$35,050,000 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970..... \$ 8,000,000

The Governor in Council has issued regulations in respect to the Indian Economic Development Account which are contained in P.C. 1972-1498, July 4, 1972.

During the year items amounting to \$41,781 which consisted of \$49,058 principal and \$7,277 interest, were deleted under authority of section 18 of the Financial Administration Act. In the current fiscal year the account was debited with \$9,392,964 and credits amounted to \$2,527,462.

A statement of the operations of the account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-84 This account was established under authority of vote L51a, Appropriation Act No. 9, 1966 and extended by votes L40, Appropriation Act No. 3, 1969 and L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

fiscal years loans to provide financial assistance to Indians and Eskimos for the construction and acquisition costs of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Vote L16a, Appropriation Act No. 4, 1971 extended the purposes of the account to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount that may be outstanding at any time in the account was increased in the current year pursuant to the following parliamentary authority:

Vote L20 To increase from \$7,500,000 to \$9,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances vote L51a, Appropriation Act No. 9, 1966 for the financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves..... **\$ 1,500,000**

During the fiscal year gross debits amounted to \$1,529,763 and gross credits totalled \$920,017 which included \$600,361 loan instalments forgiven by the Minister under authority of vote L51a, and \$319,656 by repayments in cash. Governing regulations are contained in P.C. 1967-755, April 20, 1967.

E-85 This account was revoked by Vote 5b, Appropriation Act No. 1, 1974.

E-86 This account was established under the following parliamentary authority to provide a loan to the Indians and Inuits of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project:

Vote L22b Loan to the Northern Inuit Association in accordance with the terms and conditions approved by Treasury Board..... **\$ 140,000**

Vote L23b Loan to the Indians of Quebec Association in accordance with the terms and conditions approved by Treasury Board..... **\$ 710,000**

During the year a loan of \$250,000 was made.

E-88 This account was established to record the government's equity in Panarctic Oils Limited and the payments to purchase sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity of 45 per cent in the Company.

Payments as of March 31, 1973 amounted to \$34,256,250 which consisted of \$9,022,500 under Appropriation vote 30 during the fiscal years 1967 to 1970, \$13,533,750 authorized by vote L52b, Appropriation Act No. 1, 1970, \$5,700,000 authorized by vote L56a, Appropriation Act No. 4, 1971, and \$6,000,000 authorized by Vote L60, Appropriation Act No. 3, 1972.

During the current year additional payments of \$11,250,000 were made under the following parliamentary authority:

Vote L65 Payments in the current and subsequent fiscal years for the purchase of sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity in the said company at 45 per cent in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Limited \$ 11,250,000

E-89 This account was established to record loans made under authority of vote L82a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$306,400 and credits totalled \$96,900. Interest in the amount of \$69,824 was received and credited to non-tax revenue—return on investments.

E-90 This account was established to record loans made under authority of vote L81a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$542,800 and credits totalled \$83,616. Interest in the amount of \$62,659 was received and credited to non-tax revenue—return on investments.

E-91 This account was established under the authority of vote L35, Appropriation Act No. 3, 1972 which provides for the making of loans in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, to assist Canadian companies to undertake projects designed to expand the market for Canadian grains and oilseeds. There were no transactions in the current year.

E-92 This account was established under the authority of Vote L16b, Appropriation Act No. 2, 1973 which provides for loans to Canadair Limited in the current and subsequent fiscal years and in accordance with the terms and conditions approved by Treasury Board, for the financing of water bomber aircraft.

During the year loans amounting to \$8,271,385 were made and repayments of \$210,060 were received.

E-93 This account was established to record loans made under the authority of vote L27c, Appropriation Act No. 5, 1965, extended by vote L35, Appropriation Act No. 6,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

1966, vote L35a, Appropriation Act No. 9, 1966, vote L60, Appropriation Act No. 7, 1967, vote L105, Appropriation Act No. 3, 1969 and vote L15, Appropriation Act No. 3, 1970 and vote L20 and L20a, Appropriation Act No. 3 and 4, 1971 for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

During the year, loans amounting to \$1,169,902 were made and repayments of \$5,279,087 were received. Interest amounting to \$2,172,216 was received and credited to non-tax revenue—return on investments.

- E-94 This account was established under the authority of vote L65, Appropriation Act No. 7, 1967 and the authority was extended by vote L75, Appropriation Act No. 4, 1968, vote L95, Appropriation Act No. 3, 1969, vote L10, Appropriation Act No. 3, 1970, vote L15, Appropriation Act No. 3, 1971, Vote L15b Appropriation Act No. 4, 1973, and the following parliamentary authority:

Vote L15 Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry..... \$ 8,000,000

During the year, advances amounting to \$7,572,096 were made and repayments of \$6,869,053 were received.

- E-95 This account was established under the authority of vote L80, Appropriation Act No. 4, 1968 and the authority was extended by vote L100, Appropriation Act No. 3, 1969, vote L11a, Appropriation Act No. 4, 1970, vote L11b, Appropriation Act No. 4, 1970 and vote L17a, Appropriation Act No. 4, 1971 Vote L17b, Appropriation Act No. 2, 1973 which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; and (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment and (c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury, and (d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

Additional loans are authorized by the following Parliamentary Appropriation:

Vote L16b To extend the purposes of Loans, Investments and Advances Vote L80, Appropriation Act No. 4, 1968, to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada

(a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000, and

(b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the

Board.....	\$	1
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During the year loans amounting to \$5,250,000 were made. There were no repayments on direct loans.

- E-96 This account was established to record loans made under vote L16a, Appropriation Act No. 4, 1971 in respect of persons to whom a loan had been made under Industry, Trade and Commerce vote L20, Appropriation Act No. 3, 1971, for the purpose of protecting the Crown's interest in the assets securing such loan and to guarantee, in the current and subsequent fiscal years, loans made by private lenders, approved by the Board to the said persons described above for the aforementioned purposes.

During the year loans amounting to \$1,339,696 were made.

- E-97 This account was established under the authority of vote L18b, Appropriation Act No. 2, 1973 to provide loans to Radio Engineering Products Limited in the 1972-73 and 1973-74 fiscal years subject to terms and conditions approved by the Treasury Board.

During the year loans amounting to \$635,000 were made.

- E-98 This account was established to record loans made under vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, loans amounting to \$250,000 were made and repayments of \$87,780 were received. Interest amounting to \$46,121 was received and credited to non-tax revenue—return on investments.

- E-99 This account was set up under the following parliamentary appropriation:

Vote L21a Loans under the Footwear and Tanning Industries Adjustment Program, in accordance with terms and conditions prescribed by the Governor in Council, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

operations in order to meet international competition.....	\$ 500,000
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E-100 This account was established under the following parliamentary appropriation:

Vote L17b To authorize in accordance with terms and conditions prescribed by the Governor in Council payments for the purchase by the General Adjustment Assistance Board, on behalf of Her Majesty in right of Canada, of capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of insurance on a loan made to the company pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, where, in the opinion of the Board,

- (a) the value of the capital stock of the company has increased as a result of the assistance provided under the General Adjustment Assistance Program, and
- (b) the stock option should be exercised in order to permit Her Majesty to benefit from the increased value of the capital stock of the company, and

to authorize the sale or other disposition of any capital stock so acquired in accordance with the terms and conditions prescribed by the Governor in Council \$ 100,000

There were no transactions during the year.

E-101 This account was set up under the following parliamentary appropriation:

Vote L20 Payments in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council, for the purchase of shares of capital stock of The de Havilland Aircraft of Canada Limited..... \$ 10,000,000

There were no transactions during the year.

E-102 This account was established under authority of Labour vote L28d, Appropriation Act No. 2, 1966, which authorized loans to provide financial assistance to workers who move from one place in Canada to another place in Canada where employment is available, and advances to cover transportation costs incurred for the movement of workers on behalf of employers subject to reimbursement by employers.

Interest on loans to workers was charged at the rate of 6 per cent per annum. An amount of \$61 was credited to non-tax revenue—return on investments.

Governing regulations are contained in P.C. 1965-2215 December 13, 1965, as amended. The total amount that may be charged to the account at any time is \$5,000,000.

Gross credits during the year amounted to \$783.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

All accounts were approved for write-off by the Minister and by Treasury Board minute 723262, during the month of December 1973 under authority of section 18 of the Financial and Administration Act.

E-103 Section 65 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to section 65 of the act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the inter-governmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of six per cent per annum is charged on loans approved on or after October 1, 1967.

During the year, payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$122,820 were made from the account and charged as loans to immigrants.

Repayments of \$846,189 and interest amounting to \$57,440 were received during the year. The interest was credited to non-tax revenue—return on investments.

Included is an approval for write-off in the amount of \$825,327, representing 3,458 accounts. This amount includes \$22,000 of interest written off during 1973-74.

Not included in the closing balance is an amount of \$122,336 covering interest receivable to March 31, 1974.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

E-104 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian forces.

Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by vote 732, Appropriation Act No. 6, 1956, vote 475, Appropriation Act No. 5, 1959, vote 482, Appropriation Act No. 5, 1961, vote 670, Appropriation Act No. 2, 1962 and vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of \$2,000,000 were made under authority of appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling \$301,775 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to \$977,871 was credited to non-tax revenue—return on investments.

E-105 This account was established to record loans to federal employees of the Department of National Health and Welfare on education leave to assist in defraying the expenses of advanced training courses being undertaken. During the year repayments were \$300; no new loans were made.

E-106 This represents funds fraudulently obtained by an employee and full restitution has now been made.

E-107 This account was established under authority of Vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

The total amount that may be charged to the account at any time is \$240,000. No loans were made during the current fiscal year. Repayments of \$3,963 were received leaving an outstanding balance of \$225,301.

Interest amounting to \$16,803 was credited to non-tax revenue—return on investments.

- E-108** This account was established under authority of Vote L29c, Appropriation Act No. 1, 1971 and extended by Votes L30, Appropriation Act No. 3, 1971, L30, Appropriation Act No. 3, 1972 and L30b, Appropriation Act No. 2, 1973 to authorize loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.

The authority to make loans was extended by the following appropriations:

Votes L30 and L30a Loan in accordance with terms and conditions approved by the Governor in Council for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland..... \$ 5,965,520

The total authorized loan amounts to \$28,200,520. Loans made during the fiscal year amounted to \$5,965,519. Loans to date total \$20,000,000. No repayments have been received to date.

- E-109** This account was established under authority of Vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co. Ltd. in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia.

The total authorized loan amounts to \$4,500,000. Loans made during the fiscal year amounted to \$251,649. Repayment of loans, excluding interest, totalled \$225,000 leaving a balance outstanding of \$3,825,000. Interest amounting to \$290,101 was credited to non-tax revenue—return on investments.

- E-110** This account was established under authority of Vote L31b, Appropriation Act No. 1, 1972 to authorize loans to Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years in accordance with terms and conditions approved by the Governor in Council, for the construction of wharf facilities at Sydney, Nova Scotia.

The total authorized loan amounts to \$4,500,000. Loans made during the fiscal year amounted to \$1,329,504. Loans to date total \$1,329,504.

- E-111** This account was established under authority of Vote L16b, Appropriation Act No. 2, 1973, to record payment for the purchase of shares of the capital stock of Terminal Warehouses Limited, by the Department of Public Works.

No payments were made during 1973-74. Repayments of \$12,206,603 were received from the Department of Public Works Parliamentary Vote 15 during 1973-74, leaving a nil balance.

- E-112** This account records payments for the purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered

into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L31a Appropriation Act No. 1, 1973.

- E-113** Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and Vote 483, Appropriation Act No. 6, 1960, which provided that loans to any one settlers should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing material, and \$1,000 for livestock. In addition, it provides loans for levelling and improving of irrigated land, with a limit of \$2,500 in any one year and a maximum of \$7,500 per farm unit. Loans are repayable over a ten to twenty-five year period, and bear interest at the rate of 5 per cent per annum. Loans made during the year amounted to \$8,748. Repayments amounted to \$919. An adjustment of \$34,798 was made to loan repayments applicable to prior years. Loans amounting to \$1,767 were deleted under authority of section 18(2) of the Financial Administration Act. In addition, settlers loans amounting to \$100,102 were transferred to the Province of Alberta under the authority of the following Parliamentary Appropriation.

Vote 1a Regional Economic Expansion—Operating expenditures—To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 4, 1973, to authorize the transfer, without cost to the Province of Alberta, of all assets of the Bow River and St. Mary projects in accordance with an agreement entered into pursuant to the Prairie Farm Rehabilitation Act..... \$ 1

- E-114** This account was established under authority of Vote L30, Appropriation Act No. 3, 1973, to authorize loans in the current and subsequent fiscal years to the Newfoundland and Labrador Development Corporation, incorporated in accordance with an agreement authorized under P.C. 1972-10/1495, July 4, 1972 between Canada and Newfoundland, to provide financing and other services to small and medium sized businesses in Newfoundland and the following appropriation.

Vote L25 Loans, in the current and subsequent fiscal years, to a corporation, incorporated pursuant to an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland to provide financing and other services to small and medium sized businesses in Newfoundland, subject to the terms and conditions set out in the said agreement..... \$ 6,000,000

Interest in the amount of \$425,497 was received and credited to non-tax revenue—return on investments.

- E-115** This account records the acquisition of shares by the Department in the following federal-provincial corporations: Metropolitan Area Growth Investment Limited \$1,000; Newfoundland and Labrador Development Corporation Limited \$200; and New Brunswick Multiplex Corporation Limited \$200.

- E-116** This account was established to record loans to paroled persons to assist them in their rehabilitation.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L10, Special Appropriation Act 1963 authorized an amount of \$10,000 for this purpose. Total credits during the year were \$6,921.

E-117 This account was established by vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed \$10,000. The gross debits during the year amounted to \$3,421 and gross credits were \$3,713.

E-118 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963 authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977 and provides for annual instalments as follows: to December 31, 1963, \$288,177; for the next thirteen years to December 31, 1976, \$92,427; and the final payment on April 30, 1977, \$30,809.

During this year, a payment of \$92,427 and interest of \$12,016 were received. The interest was credited to non-tax revenue—return on investments.

E-119 *Crown Assets Disposal Corporation*—The closing balance of \$13,239,560 represents the government equity in the agency account in accordance with the balance sheet of the corporation as at March 31, 1974 as certified by the Auditor General. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule Q). Proceeds from sales of surplus Crown assets by or through the corporation amounting to \$5,678,627 were received and credited to non-tax revenue—proceeds from sales.

E-120 Under authority of P.C. 2293, April 17, 1952, the management and operation of the spur line leading from a point near Atikokan to Steep Rock Lake, Ont., the Ore Dock at Port Arthur and facilities constructed by the railway at the expense of the government (as authorized by P.C. 8423, September 18, 1942) to assist the Steep Rock Iron Mines Ltd in the development of the iron ore deposit, were entrusted to the Canadian National Railway Company.

The capital cost of any additions, betterments or extensions and the cost of operating and maintaining the properties are to be assumed by the company. The government is to receive from the railway 6 cents per gross ton on all ore transported from the mines and handled over the Port Arthur Ore dock until the cost (without interest) of the facilities entrusted has been amortized in full. The balance outstanding amounting to \$86,467 was paid by the company in the current fiscal year.

E-121 P.C. 3924, July 31, 1951 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{2}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the City is \$2,000,000 with interest at $3\frac{1}{2}$ per cent per annum.

During the year a repayment of \$57,817 was applied against the loan and interest amounting to \$45,898 was credited to non-tax revenue—return on investments.

E-122 P.C. 4250, August 24, 1949 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{2}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of $3\frac{1}{2}$ per cent per annum.

During the year, a repayment of \$51,699 was applied against the loan and interest amounting to \$20,826 was credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

E-123 This account relates to advances made to the Fraser River Harbour Commission to assist in the construction and development of the harbour.

Repayments were \$171,117 during the current fiscal year. Interest of \$100,691 was credited to non-tax revenue—return on investments.

E-124 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957, c. 16, 1957-58, of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at $4\frac{1}{2}$ per cent per annum, payable semi-annually on the first day of January and the first day of July in each year.

During the year payments of \$125,343 were received and

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Concluded

interest amounting to \$151,317 was credited to non-tax revenue—return on investments.

E-125 This account was established under authority of vote L150, Appropriation Act No. 3, 1969 which provides for loans to the Lakehead Harbour Commission in the amount of \$2,500,000 on terms and conditions approved by the Governor in Council to assist in the financing of a program of expansion to the Keefer terminal at the Lakehead.

No payments were received during the current year.

E-126 Pursuant to P.C. 1965-233, February 11, 1965 and vote L39b of Appropriation Act No. 10, 1964 a loan of \$300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate of $4\frac{1}{2}$ per cent per annum repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965. Pursuant to P.C. 1966-885, May 13, 1966 and vote L75 of Appropriation Act No. 9, 1966 a further loan of \$200,000 was made in 1966-67 bearing interest at the rate of $5\frac{1}{8}$ per cent per annum on \$183,333 and $5\frac{1}{4}$ per cent per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to P.C. 1970-27/915 and vote L16c, Appropriation Act No. 1, 1971 a loan of \$225,000 was made in 1970-71 bearing interest at the rate of $7\frac{1}{8}$ per cent.

A repayment of \$19,769 was received in the current year and interest of \$13,501 was credited to non-tax revenue—return on investments.

E-127 Under authority of P.C. 1970-2044, November 24, 1970 and vote L15 of Appropriation Act No. 3, 1970, loans of \$2,000,000 were made to the Port Alberni Harbour Commission bearing interest at the rates of $8\frac{1}{8}$ per cent on \$500,000 and $7\frac{1}{8}$ per cent on \$1,500,000. A repayment of \$51,510 was received in the current year and interest of \$141,974 was credited to non-tax revenue—return on investments.

E-128 Under authority P.C. 1966-1949, October 13, 1966 loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000, to be repaid, with interest at the rate of $5\frac{1}{8}$ per cent per annum on \$1,375,000 and $5\frac{1}{2}$ per cent on \$125,000, in eighteen equal semi-annual instalments, commencing December 31, 1967.

During the year a repayment of \$179,866 was applied against the loan and interest amounting to \$37,541 was credited to non-tax revenue—return on investments.

E-129 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60

E-130 This loan, which was authorized by vote 518, Appropriation Act No. 5, 1958 was made on the security of a mortgage executed by the veterans and his wife and is repayable on demand by the Minister of Veterans Affairs.

Gross credits amounted to \$1,000.

SCHEDULE F

Advances, Loans and Investments—External

LOANS TO NATIONAL GOVERNMENTS

F-1 These accounts relate to loans, as authorized by section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$15,265,000 represented annual repayments of \$2,307,000 by the Government of Belgium, \$8,368,000 by the Government of France and \$4,590,000 by the Government of The Netherlands. Interest of \$2,094,135 received on these loans was credited to non-tax revenue—return on investments.

F-2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of \$82,000 was received in the current fiscal year. Interest of \$12,300 was credited to non-tax revenue—return on investments.

F-3 There were no transactions in this account for year ending March 31, 1974.

F-4 Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2 per cent per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965 and 1968 was deferred. The decrease in the account was due to a repayment of principal \$21,659,569 due on December 31, 1973. Interest in the amount of \$16,050,686 was received and credited to non-tax revenue—return on investments.

F-5 This account was set up to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see schedule 0). The amount is made up of interest due on December 31, 1956, \$22,241,802, December 31, 1957, \$21,932,432, December 31, 1964, \$19,586,496, December 31, 1965, \$19,224,021 and December 31, 1968, \$18,092,516.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

Interest at the rate of 2 per cent per annum in the amount of \$2,021,545 was credited to non-tax revenue—return on investments.

F- 6 This account was set up to record the deferred principal on the loan in the preceding note F-4. The amount is made up of principal due on December 31, 1957, \$15,777,822, December 31, 1964, \$18,123,759, December 31, 1965, \$18,486,234 and December 31, 1968, \$19,617,740. Interest received in the amount of \$1,440,111 was credited to non-tax revenue—return on investments.

F- 7 Transactions in respect of these accounts are under the authority of various orders in council and treasury board minutes which limit the outstanding balances. Gross credits to these accounts during the year amounted to \$42.

There were no debits to this account.

F- 8 The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Pacific Halibut Commission and International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amount recoverable from the United States. The closing balances represent outstanding bills.

Details of the account follow:

	Total receipts	Total disbursements	Net increase or decrease (—)
	\$	\$	\$
Pacific Salmon Treaty.....	559,421	694,857	—135,436
Pacific Halibut Treaty.....			

F- 9 Vote L14a, Appropriation Act No. 10, 1964; vote L25, Appropriation Act No. 2, 1966; vote L25, Appropriation Act No. 9, 1966; vote L30, Appropriation Act No. 7, 1967; vote L25, Appropriation Act No. 4, 1968; vote L25, Appropriation Act No. 3, 1969; vote L25, Appropriation Act No. 3, 1970 and vote L26b, Appropriation Act No. 1, 1972 and Vote L35, Appropriation Act No. 1, 1973 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L30 International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions..... \$201,184,000

Loans were made to the various governments and international development institutions as follows:

	Balance as at March 31, 1974	Balance as at March 31, 1973	Net increase during 1973-74
	\$	\$	\$
Afghanistan.....	1,272,152	1,270,687	1,465
African Development Bank	5,601,111		5,601,111
Algeria.....	972,353	728,972	243,381
Andean Development Corp.	5,000,000		5,000,000
Argentina.....	756,000	756,000	
Asian Development Bank..	2,203,035	755,035	1,448,000
Bangladesh.....	11,782,240		11,782,240
Barbados.....	4,028,482	1,608,638	2,419,844
Bolivia.....	560,905		560,905
Botswana.....	27,641,706	18,865,100	8,776,606
Brazil.....	8,007,845	7,144,879	862,966
Caribbean Agricultural Development Fund.....	1,250,000	1,250,000	
Caribbean Development Bank.....	5,699,167	1,008,750	4,690,417
Central American Bank for Economic Integration....	125,805	125,805	
Chile.....	8,059,852	5,930,917	2,128,935
Colombia.....	16,583,800	13,895,502	2,688,298
Congo Brazzaville.....	206,196		206,196
Dahomey.....	4,107,269	3,517,487	589,782
Dominica.....	47,206		47,206
Dominican Republic.....	158,000		158,000
East African Community(?)	14,505,982	13,468,774	1,037,208
Ecuador.....	4,153,096	3,102,598	1,050,498
El Salvador.....	3,373,839	3,388,788	—14,949
Ghana.....	10,634,978	9,134,019	1,500,959
Guyana.....	8,299,383	6,544,495	1,754,888
India.....	316,513,021	259,456,194	57,056,827
Indonesia.....	23,956,120	8,734,039	15,222,081
Inter-American Development Bank.....	48,455,118	21,551,935	26,903,183
Ivory Coast.....	6,309,308	4,527,748	1,781,560
Jamaica.....	14,083,949	11,747,654	2,336,295
Kenya.....	2,807,637	323,810	2,483,827
Korea.....	999,242	999,242	
Malawi.....	1,468,043	1,355,872	112,171
Malaysia.....	5,077,680	4,526,538	551,142
Mexico.....	112,240	104,000	8,240
Morocco.....	4,141,722	3,401,318	740,404
Nepal.....	2,495,598	1,521,197	974,401
Nicaragua.....	102,762		102,762
Niger.....	17,062,551	11,575,224	5,487,327
Nigeria.....	33,412,096	27,195,359	6,216,737
Pakistan.....	112,066,812	91,104,278	20,962,534
Paraguay.....	799,854	799,854	
Peru.....	171,008	40,000	131,008
St Lucia.....	308,738	308,738	
Senegal.....	965,003	339,009	625,994
Sri Lanka.....	19,022,762	16,271,880	2,750,882
Tanzania.....	21,899,787	7,788,023	14,111,764
Thailand.....	994,597	994,083	514
Togo.....	3,803,841	3,635,576	168,265
Trinidad and Tobago.....	7,616,959	7,013,850	603,109
Tunisia.....	18,624,678	10,524,822	8,099,856
Turkey.....	5,000,000	4,974,701	25,299
Uganda.....	1,680,846	1,105,077	575,769
Various Francophone(?)....	2,696,298		2,696,298
Zaire.....	3,056,617	233,639	2,822,978
Zambia.....	2,300,332	1,526,404	773,928
	823,035,621	596,176,510	227,859,111

(1) Joint Project involving: Kenya, Tanzania and Uganda.

(2) Joint Project involving: Mali, Mauritania and Senegal.

F-10 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the year gross debits to this account amounted to \$3,043 and gross credits were \$4,605.

- F-11 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of \$25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at \$27,027,000 as of June 1966.

A further purchase of 750 paid-in shares and 3,000 callable shares of stock for the amount of \$37,500,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, \$7,500,000 U.S. notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is \$7,575,000 in installments in the current and subsequent fiscal years to be paid or cash or in non-interest-bearing, non-negotiable demand notes was authorized under Vote L45b, Appropriation Act No. 2, 1973.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

As at March 31, 1974, Canada's instalment payments amounted to \$15,000,000 U.S. = \$18,075,302 Can. for 1,500 paid-in shares, to which the following breakdown applies in respect of the two votes, namely, Vote L23b initiated by External Affairs and Vote L45b initiated by CIDA.

Vote L23b During 1973-74, an amount of \$1,697,000; \$1,131,300 in cash and \$565,700 in a non-negotiable, non-interest-bearing note; was paid to maintain the value of the Bank's Canadian currency holdings.

Vote 45b During 1973-74, the first installment applicable to this vote amounted to \$2,500,000 U.S. = \$3,012,552 Can. for 250 paid-in shares. (Included in these amounts, \$301,587 U.S. = \$339,407 Can. was paid as maintenance of value adjustment).

Installment payments relating to Vote L23b were made 50 per cent in convertible currency and 50 per cent in non-negotiable non-interest-bearing notes payable on demand. The ratio for Vote 45b however, is now 40 per cent in convertible currency and 60 per cent in non-negotiable non-interest-bearing notes. The notes are carried as a liability of the Government of Canada under the heading "Current and demand liabilities", whereas payment of the amount subscribed to the callable capital stock of the bank is subject to call only as and when required by the bank to meet its obligations.

- F-12 Vote L36a, Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of \$10,000,000 U.S., (\$10,760,000 Can.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

During the year ended March 31, 1974, Canada paid its fifth instalment (\$800,000 U.S. = \$1,337,147 Can.) on Canada's subscription. To maintain a constant value of all the Bank's Canadian dollar holdings derived from Canada's subscription, the first, second, third, fourth and fifth all instalments must be calculated on the same rate of exchange. The first, second, third and fourth instalments were therefore revalued and the fifth subscription of \$1,337,147 represents the balance due by Canada to the Caribbean Development Bank. Total subscriptions to date amount to \$4,200,000 U.S. equivalent to \$5,025,115 Canadian, of which \$1,600,000 U.S. = \$1,914,330 Can. is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities". These payments are equal to 50 per cent of the amounts due in respect of paid-up shares, as required by the agreement establishing the bank. The callable shares are subject to call by the bank under certain circumstances.

- F-13 This account was established by the following appropriation:

Vote L40b Appropriation Act No. 2, 1973 authorized the purchase of 4,000 paid-in shares and 20,268 callable shares of stock of the Inter-American Development Bank, being Canada's subscription as a member thereof, for the amount of \$242,680,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, \$40,000,000 U.S. in annual instalments over a period of three years commencing in the 1972-73 fiscal year, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is..... \$40,400,000

During the year ended March 31, 1974, Canada paid its second installment (\$13,333,333 U.S. = \$14,522,457 Can.) on Canada's subscription making the total of \$26,666,666 U.S. = \$28,738,020 Can. for 2,666 paid-in shares. The first installment was made in convertible currency while the second installment by non-negotiable non-interest-bearing note. This note is carried as a liability of the Government of Canada under the heading "Current and demand liabilities".

- F-14 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. During the fiscal year ended March 31, 1973 Canada paid \$14,980,000 U.S. (of weight and fineness of 1944) = \$16,060,949 Can. under authority of vote L37b Appropriation Act No. 1, 1970. Canada has subscribed for 9,418 shares of the bank with a total subscription price of U.S. \$941,000,000 of which 10 per cent has been paid at a total cost of Can. \$101,084,197. The remaining 90 per cent is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.
- F-15 This account records Canada's subscription to the International Development Association. Additional subscrip-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Concluded

tions of U.S. \$60,317,428 (of weight and fineness of 1960) = Can. \$60,208,857 was made in 1972-73 under authority of the following parliamentary appropriation:

Vote L5 To authorize the Minister of Finance to make contributions out of the consolidated revenue fund to the International Development Association in the fiscal years 1971-72, 1972-73, 1973-74 of an amount or amounts not exceeding in the whole \$150,000,000 U.S., in addition to the amount provided under section 4 of the International Development Association Act and Appropriation Act No. 10, 1964 and Appropriation Act No. 4, 1968, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the association in respect of such contributions pending cash requirements by the association non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine; notwithstanding that the contributions may exceed or fall short of the equivalent in Canadian dollars, estimated as of October 26, 1970, which is..... \$153,046,875

The additional subscription brought the balance in the account to \$329,959,247 at March 31, 1974. Of this amount Can. \$131,083,931 is in the form of non-interest-bearing notes payable on demand and are carried as a liability of the Government of Canada under the heading "current and demand liabilities".

F-16 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of \$3,522,375 under authority of vote 731, Appropriation Act No. 6, 1956.

F-17 These items represent the Canadian government's equity in the working capital funds of various international organizations. A further advance was approved by Appropriation Act No. 1 1974 as follows:

Vote L12b Advances, in accordance with terms and conditions approved by Treasury Board, to the Working Capital Fund of the United Nations Organization in an amount of \$40,000 U.S. notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January, 1974, which is..... \$ 39,600

During the current fiscal year Canada advanced a credit of \$38,800 to the United Nations Organization and received repayment of \$240,586 for United Nations Bonds, purchased under authority of vote 688, Appropriation Act No. 2, 1962 which yielded interest in the amount of \$76,617 credited to non-tax revenue—return on investments

SCHEDULE H

Inactive Loans and Investments

- H- 1** These loans are not currently revenue-producing or realizable.
- H- 2** The loan to Roumania will be settled in accordance with the terms of the "Agreement on the Settlement of outstanding financial matters between Canada and Roumania" which was signed on July 13, 1971 and ratified on December 14, 1971.
- H- 3** In this account is recorded the outstanding balance of advances made to the Province of Saskatchewan for the purchase of seed grain.

H- 4 A loan to the Ming Sung Industrial Company Limited in 1946 by the Imperial Bank of Canada (now the Canadian Imperial Bank of Commerce), the Dominion Bank and the Bank of Toronto (the latter two of which subsequently became the Toronto-Dominion Bank), was guaranteed by the Government of Canada under authority of Part II of the Export Credits Insurance Act. Final payments to the banks to implement the guarantee were made in the fiscal year 1960-61.

During the current fiscal year \$14,469,183 was recovered and the balance of \$1,127, which consisted of legal expenses, was written off under Section 18 F.A. this is recorded under the expenditure section for the Department.

SCHEDULE J

Current and Demand Liabilities

- J- 1** Cheques issued and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue.
- J- 2** Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
- J- 3** Non-interest-bearing notes include the portions of Canada's quotas in the capital of the listed international agencies which are not covered by cash, gold or other securities.
Deductions from the salaries or wages of certain employees are credited to this account pending transmittal to the department or agency concerned.
- J- 4** Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.
- J- 5** Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.
- J- 6** Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.
- J- 7** This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.
- J- 8** The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks. During the year, the account was credited with adjustments in respect of warrants issued in previous years (\$62) and was charged with warrants redeemed, \$486. An amount of \$4,097, representing warrants unclaimed or outstanding for ten years or more, was transferred to Department of Finance non-tax revenue—miscellaneous.
- J- 9** The account represents the liability for money orders outstanding as at March 31, 1974.
- J-10** The account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE J—Concluded

At March 31, 1974, this account had a nil balance under the asset category "departmental working capital advances".

J-11 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.

J-12 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.

J-13 The letter of credit—outstanding cheques account records the amount of cheques issued during March against the government's letter of credit account in Bonn and for which reimbursement is not made until April.

J-14 Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

J-15 Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In the current fiscal year an amount of \$63,746 was transferred to revenue.

J-16 This account records outstanding unemployment insurance warrants.

J-17 This account recognizes the government's liability to the provinces under the Oil Export Tax Act. The Act provides that fifty per cent of the revenues collected under the Act is to be distributed to the provinces.

During the current fiscal year \$143,308,630 was paid to the provinces and \$67,465,697 was due to the provinces at March 31, 1974.

J-18 This account was established by the Olympic (1976) Act and records transactions in accordance with the Act. Charges to the account represent (1) all administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of Olympic Coins, as determined by the Postmaster General; (2) the net costs, as determined by the Minister of Finance, of any redemption of Olympic Coins; and (3) all amounts paid to the Olympic Corporation. Credits represent (1) proceeds less production costs derived by Canada from the issue and sale of Olympic Coins and (2) the amount of the net proceeds derived by Canada from the sale of Olympic stamps and postal related products. Debits during the fiscal year were \$1,995,876 and credits were \$10,647,334.

J-19 This account records the refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income.

SCHEDULE K

Deposit and Trust Accounts

K- 1 In this account are recorded remittances covering matured interest on securities held as surety for licence fees and subsequent disbursements in respect of the licence fees concerned. Receipts to and disbursements from the account amounted to \$38 during the current fiscal year.

K- 2 Section 9(1) of the Canadian Dairy Commission Act provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the act provides authority to establish in the consolidated revenue fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the consolidated revenue fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of subsection (1) of section 9 outlined above. The total amount outstanding at any time shall not exceed \$100,000,000. These loans are recorded as a contra item under loans to crown corporations.

Statements of the operations of the Canadian Dairy Commission and transactions in this account are shown in Volume III of this report.

K- 3 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureau. Amounts credited to the account during the year totalled \$378,871. Payments charged to the account were \$382,058.

K- 4 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

K- 5 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

K- 6 The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

account known as the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. "The account was charged with awards totalling \$2,962,521. Collection of levies was discontinued, effective August 1972."

A statement of details of payments from the prairie farm emergency fund is shown as an appendix under Agriculture in Volume II of this report.

K- 7 Under the provisions of section 5 (a) of the Bankruptcy Act, the Superintendent, for the protection of the estate, may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with disbursements to appointed trustees. During the current fiscal year receipts were nil and disbursements \$18,501.

K- 8 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.

K- 9 This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and debited when securities are returned to trustees. In 1973-74 \$74,000 was deposited and \$39,000 withdrawn. (See also Schedule G—guarantee deposits—Bankruptcy Act—bonds).

K- 10 This account represents the totals credited to the Receiver General in accordance with the provisions of section 125 of the Bankruptcy Act, pending distribution. During the current fiscal year receipts totalled \$191,217 and disbursements \$50,320.

K- 11 This account represents the total liabilities to individuals for amounts held in accounts in chartered banks by federal trustees administering the Small Debtor Program. (See also—Schedule A—small debtor revenue trust accounts.)

K- 12 This account represents sums of monies held by the Department in trust to defray the cost of documents purchased on a regular basis. No interest is accrued on the account. During the current fiscal year \$319,238 was deposited and \$225,446 withdrawn and credited to departmental revenues.

K- 13 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant act, pending distribution.

K- 14 The emergency gold mining assistance regulations provide for holdbacks of 10 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, until final audit of the companies' financial operations at the close of each calendar year is completed. The holdback is charged to the statutory appropriation and credited hereto pending release. During the year disbursements totalled \$228,776.

K- 15 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled \$206,713 and cash disbursements totalled \$523,110.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral

rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust". Securities deposited with the Department of Supply and Services during the year totalled \$18,715,167 and securities released totalled \$17,798,852.

K- 16 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. Outstanding balances are recorded as follows:

	March 31, 1974	March 31, 1973	Net increase or decrease (—) during 1973-74
	\$	\$	\$
Aeromagnetic surveys.....	62,130	62,130	
Athabaska Tar Sands research account.....	255	255	
Atomic Energy of Canada Limited (Surveys & Mapping).....	18,000		18,000
Canadian carbonization research association.....	69,980	75,344	—5,364
Canadian Standards Reference.....	6,548		6,548
Canadian zinc and lead research committee.....	5,989	5,031	958
Consolidated account for explosives atmosphere research.....	495	2,990	—2,495
Consolidated research account for mineral processing.....	4,333	1,409	2,924
Department of Environment (Remote Sensing).....	16,000		16,000
Iron ore evaluation technology.....	2,866	2,226	640
Mines atmosphere control	5,867	8,039	—2,172
Mining research in coal.....	2,295	10,000	—7,705
Department of National Defence—calibration and testing.....	636	1,557	—921
Pyrometallurgical research account.....		1,893	—1,893
Rock mechanics research projects—			
Atlas Steel Company.....	6,355	9,129	—2,774
Cast Magnesium Mortar Baseplate.....	3,606	15,907	—12,301
Chester Mines pilot plant run.....	681	743	—62
Consolidated Coking Coal Research.....	556	2,183	—1,627
Consolidated research associate account.....	37,163	26,512	10,651
Falconbridge Nickel Mines Limited.....	427	427	
Fuels Research Centre—consolidated research account.....	14,580	16,350	—1,770
Joy Manufacturing Company.....	1,460	1,460	
Siderite Ore pilot plant tests.....	270	270	
	260,492	243,855	16,637

K- 17 In this account are recorded bonds deposited with the department of Supply and Services to ensure compliance with the terms and conditions of a service contract.

K- 18 This account records the funds received from the Great Lakes Fishery Commission covering control and research

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis. During the year \$724,077 was received from the Commission and expenditures were \$726,695.

- K- 19 In this account are recorded amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.
- K- 20 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follows: National Capital Commission water studies \$14,901.
- K- 21 External Affairs Vote 6g. Appropriation Act No. 2, 1967, authorized the establishment of a special account in the consolidated revenue fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

The account was opened during the 1966-67 fiscal year and the balance to the credit of the account at March 31, 1967 was \$501,134. During the current fiscal year interest of \$32,314 was credited to the account and payments of \$65,118, mostly for fellowships paid to Canadians studying in Italy, was charged to the account, resulting in a net decrease in the account of \$32,804 during the year.

The balance in the account at the end of the current year was \$529,879 consisting of securities at a cost of \$487,495 included in the asset category "securities held in trust", and cash in a special deposit of \$42,384 included in the asset category "cash".

- K- 22 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.
- K- 23 This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies. During the current fiscal year credits amounted to \$21,135 and disbursements amounted to \$19,189.
- K- 24 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5 per cent per annum and is charged to interest on public debt.
- K- 25 In 1957-58 the Governor in Council in accordance with section 81(2) of the Financial Administration Act authorized crown corporations to deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of \$108,118, \$35,733, \$3,379,940 and \$26,127 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, Export Development Corporation and the Royal Canadian Mint,

respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the accumulated net earnings on the original capital investment in the corporation.

- K- 26 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Governor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

During the current fiscal year the account was credited with receipts of \$1,790,162 and interest amounting to \$100,901 earned on money in the account, at the rate of one eighth of one per cent less than the monthly average of the average accepted weekly three-month treasury bill tender rate, as authorized by P.C. 1967-1075, June 1, 1967 and which was charged to interest on public debt. Debits to the account were \$237,736 covering payment of claims and fund expenses.

- K- 27 Section 53 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this section, and any recoveries of losses referred to in section 54 of the act.

Section 54 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

- K- 28 P.C. 144, January 18, 1936, as amended by P.C. 1955-1672, November 9, 1955, authorized: (a) the setting up of this trust account; (b) the payment of the grant of \$100,000 provided by vote 383, Appropriation Act No. 6, 1935, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest of 3 per cent per annum, paid semi-annually on April 1 and October 1; and (e) withdrawals from the fund, in whole or in part, at the pleasure of the Trustees. The interest credits of \$172 were charged to the account during the current fiscal year. Disbursements from this account totalled \$14,910 and receipts were \$10,589.

- K- 29 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provin-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

ces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends.

- K- 30** Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officers' guarantee fund; (b) amounts paid by departments and crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reasons of defalcations or other fraudulent acts or omissions of public officers. The act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in section 12 of Volume I of this report.

Regulations relating to the public officers guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and crown corporations to which the act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

- K- 31** Moneys are held in this account pending final disposal.

- K- 32** P.C. 3718, August 6, 1952 authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the consolidated revenue fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to \$14,557 and was charged to interest on public debt.

- K- 33** Vote 696, Appropriation Act No. 4, 1952 authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of world war 2; (b) of a supplementary award amounting to fifty per cent of the original award (P.C. 1958-1467, October 23, 1958); and

(c) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of world war 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to \$70,559 and was charged to interest on public debt.

- K- 34** In this account are recorded advances made by the United Nations for audit services which are held in the account until required.
- K- 35** Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries under Civil Service insurance policies that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.
- K- 36** In this account are recorded securities with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the assets category "securities held in trust".

Cash deposits totalled \$2,281,564 and cash disbursements were \$2,977,831. Securities deposited with the Department of Supply and Services totalled \$51,115,197 and securities released totalled \$28,540,007.

- K- 37** This account was established for the purpose of recording taxes levied under the provisions of section 7 of National Parks Act, on the residents of the national parks in the Province of Alberta to cover the cost of health and welfare services similar to those enjoyed by other residents of Alberta.

In recent years the provincial health scheme covered the cost of the major portion of these services for park residents and the tax was discontinued.

Tax assessments received from provincial health authorities are paid from the fund.

There were no transactions during the year.

- K- 38** Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

During the year fines amounted to \$14,938 and expenditures totalled \$6,655.

- K- 39** This account records cash security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the fiscal year interest, at the rate of two and one half per cent, in the amount of \$11,247 was credited to this account and charged to interest on public debt. During the current fiscal year deposits were \$796,578 and refunds were \$629,746. Securities in the amount of \$67,700 are held by the Department of Supply and Services and are recorded under the asset category "securities held in trust".

- K- 40** This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

\$3,767 authorized by P.C. 1971-288, February 16, 1971, and P.C. 1973-2742, September 18, 1973, was credited to this account and charged to interest on public debt.

During the current fiscal year deposits amounted to \$11,132 and refunds were \$15,386.

K- 41 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds. The total at March 31, 1974 was \$349,863. (See contra account under the asset category "cash".)

K- 42 The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report.

During the current fiscal year interest at the rate of 7.53 per cent per annum in the amount of \$2,460,288 was credited to this account and charged to interest on public debt.

K- 43 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. (See contra account under the asset category "securities held in trust".)

K- 44 Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the fiscal year interest, as authorized by P.C. 1971-277, February 16, 1971, in the amount of \$10,190 was credited to this account and charged to interest on public debt.

During the current fiscal year receipts were \$80,034 and disbursements were \$66,842.

K- 45 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department.

During the current fiscal year receipts were \$181,155 and disbursements were \$223,696.

K- 46 In accordance with the Indian Act and regulations thereto this account was established to record the estates of deceased or mentally incompetent Indians. During the fiscal year interest as authorized by P.C. 1971-288, February 16, 1971, and P.C. 1973-2742, September 18, 1973, in the amount of \$44,595 was credited to this account and charged to interest on public debt.

During the current fiscal year receipts were \$637,262 and disbursements totalled \$502,988.

An amount of \$38,000 included in the balance as at March 31, 1974 represents securities. (See contra account under asset category "securities held in trust".)

K- 47 In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits etc. pending proper documentation by the department.

During the year interest totalling \$110,890, authorized by P.C. 1971-287, February 16, 1971, was credited to the relevant Indian rental suspense accounts and charged to interest on public debt.

During the current fiscal year receipts were \$1,183,368 and disbursements amounted to \$2,842,993.

K- 48 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the fiscal year interest, as authorized by P.C. 1971-288, February 16, 1971, and P.C. 1973-2742, September 18, 1973, in the amount of \$32,970 was credited to this account and charged to interest on public debt.

During the current fiscal year receipts were \$128,766 and disbursements were \$53,749.

K- 49 Indian special accounts represent a number of non-interest bearing sub-accounts which are maintained for specific purposes and include the following:

(a) *Absent or missing heirs*—In accordance with Estate Regulations, assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(b) *Abitibi Fur Preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for talleyman's wages, freight costs, etc.

(c) *Abitibi Fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

During the current fiscal year the Indian special accounts were debited with \$28,880 and credits amounted to \$35,979.

A statement of receipts and disbursements is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

K- 50 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territories. Interest is added to the fund annually, the present rate being 3 per cent per annum. Credits consisted of fees \$13,044, interest \$4,489, and a reimbursement of \$8 received during the current year. There have been no claims for compensation in recent years.

K- 51 This account was established to record funds provided by Eskimos and the department pursuant to T.B. 609912 dated June 6, 1963, which approved the Eskimo Small Boats Assistance Regulations to assist Eskimos towards acquisition of boats for the purpose of marine resource harvesting, transportation of tourists or for work under charter.

Applications for assistance are approved by the Eskimo Small Boats Assistance Advisory Board providing that a 20 per cent down payment of the cost of acquisition of the boat is made by the Eskimo. A contribution of 40 per cent, to a maximum of \$8,000 is granted from departmental appropriations and the remaining 40 per cent is established as a loan under the Eskimo Loan Fund.

There were no transactions during the current year.

K- 52 In this account are recorded securities and cash deposited with the department by owners of vessels who have disposed of vessels with recapture of depreciation. If the vessel was constructed under a contract dated prior to 1966, the owner may, when such vessels are disposed of, deposit the amount otherwise payable under the Income Tax Act, with the department. These funds may be used for replacement under conditions satisfactory to the department. If not so used prior to 1974, the deposit is then paid to

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

the Receiver General for Canada or may be returned to the depositor, in which latter case income tax is reassessed.

During the current year, \$4,109,595 in cash and \$8,613,000 in securities were deposited in this account and \$5,380,487 in cash and \$15,401,500 in securities were released to the ship-owners.

Securities deposited with the Department of Supply and Services for safekeeping are recorded as a contra entry in the asset category "securities held in trust".

K- 53 In this account there are monies deposited by companies to cover expenditures which they incur at Fairs and Missions and which the Department will pay on their behalf out of these monies.

K- 54 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T., and Yellowknife, N.W.T. There were no transactions in the account during the current fiscal year.

K- 55 Under the provisions of section 57(1) of the Federal Court Act, all fees collected under the act shall be credited to the Receiver General for Canada. In some instances amounts are deposited with the Registrar to be used for payment of fees as services are rendered.

Credits to the account during the year were \$12,465 and disbursements were \$13,702.

K- 56 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during the current fiscal year.

K- 57 This account records moneys paid to the Federal Court of Canada pursuant to an Order of the Court, Rules of the Court, or Statutes to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the current fiscal year deposits of \$2,627,099 and interest of \$72,312 were credited to the account and payments of \$2,313,929 were made from the account.

K- 58 An appellant to the Tax Appeal Board is required to pay to the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed in whole or in part the fee is returned to him, but not otherwise.

Disbursements were \$6,000.

K- 59 Where an investigation by officials of the department in respect of a contract on government works results in an award of further wages the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages in respect of contracts, withheld from final payment to contractors.

During the current fiscal year receipts from contractors and various departments totalled \$52,455 and disbursements to employees totalled \$60,015.

K- 60 This account was established to record amounts collected pursuant to the Canada Labour Standards Code Regulations from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such

wages may be made to the Receiver General for Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned.

During the current fiscal year amounts collected from employers totalled \$141,543, payments to employees were \$172,607.

K- 61 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of acts, regulations, amendments and other printed matter as released.

K- 62 This account represents amounts collected under the provisions of the Immigration Act and the Immigration Appeal Board Act and held pending final disposition either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to \$95,000 and are recorded as a contra account under the asset category "securities held in trust".

During the year deposits totalling \$1,198,604 were credited to the account. Withdrawals totalled \$2,032,790 and consisted of refunds to depositors \$1,773,668, departmental expenses recovered from deposits \$119,199 and forfeitures to the Crown \$139,923.

K- 63 To this account are credited the service estates of deceased members of the Canadian forces. Net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department.

During the current fiscal year gross credits to this account were \$864,961 and gross debits \$878,380.

K- 64 Section 54(2) of the National Defence Act, c. 184 R.S., as amended, directs that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants.

During the current fiscal year gross credits to this account were \$2,999,264 and gross debits were \$2,972,114.

K- 65 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf.

Gross credits to the account amounted to \$5,143,373 and gross debits were \$4,419,385.

K- 66 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf. During the current fiscal year gross debits to this account were \$117,940 and gross credits amounted to \$117,457.

K- 67 This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf.

Gross credits to the account amounted to \$6,194,800 and gross debits to \$2,180,566

K- 68 This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

Gross credits to the account amounted to \$6,194,800 and gross debits were \$2,180,566.

- K- 69 This account is maintained to record advances by other foreign governments to cover pay and allowances and other expenses of military personnel training in Canada.

There were no transactions in the account during 1973-74.

- K- 70 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises.

During the current fiscal year gross credits to this account were \$154 and gross debits were \$234.

- K- 71 Credits to this account were made up of deductions from pay and allowances of Canadian forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian forces superannuation account in respect of officers granted permanent commissions. During the current fiscal year gross credits to the account were \$289,837 and gross debits were \$1,891,973.

- K- 72 This account records transactions in respect of the Saclant Westlant Fleet Broadcast Project. Under the auspices of the NATO Common Infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is \$1,800,000 of which Canada's contribution under the program will be approximately \$114,000. During the current fiscal year gross credits to the account were \$286,835 and gross debits were \$337,653.

- K- 73 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt. Interest amounted to \$25,350 in 1973-74.

- K- 74 This account records advances received from the United States of America and the United Kingdom in connection with trials held at Suffield Experimental Station. The amount of advances represents the shares of these countries in the expenses of the trials. During the current fiscal year gross credits to this account were \$306. This account shows a nil balance as at March 31, 1974.

- K- 75 This account records the funds received from the world health organization to be used for a scientific project. Receipts during the year totalled \$6,990 and disbursements were \$1,868.

- K- 76 Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of \$4,295,248 includes securities in the amount of \$4,143,000 deposited with the Department of Supply and Services for safekeeping and which are recorded as a contra account in the asset category

"securities held in trust". During 1973-74 gross credits of \$474,958 to the account consisted of bonds \$451,500 and cash \$23,458 and gross debits of \$612,625 from the accounts consisted of bonds \$572,000 and cash \$40,625.

- K- 77 In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1974, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations. (See contra account under the asset category "cash".)

- K- 78 Prior to September 6, 1958, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court, now Federal Court, determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Subsequent to the above date fees have been paid to the Exchequer Court, now Federal Court.

There were no transactions in the account during the current fiscal year.

- K- 79 This account provides for collection and payment to agreeing provinces of taxes imposed by them on gifts in accordance with tax collection agreements entered into under subsection 1 of section 9 of the Federal-Provincial Fiscal Arrangements Act.

During the year gross debits were \$2,337,434 and gross credits were \$2,191,103.

- K- 80 This account provides for collection and payment to agreeing provinces of succession duties imposed by them on estates in accordance with tax collection agreements entered into under subsection 1 of section 9 of the Federal-Provincial Fiscal Arrangements Act.

During the year gross debits were \$28,487,081 and gross credits were \$22,572,311.

- K- 81 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which fund are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. The bonds are recorded in a contra account under "securities held in trust".

- K- 82 This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

- K- 83 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

- K- 84 This account records depositors unclaimed balances in the Post Office Savings Bank at March 31, 1974.

- K- 85 This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the current fiscal year deposits to the account were \$200 and refunds to candidates were \$200.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K- 86 Under the terms of the Dry Dock Subsidies Act, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to interest on public debt. Interest amounted to \$6,487 in 1973-74. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

K- 87 Under authority of P.C. 2965 October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and Other Engineering Program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Collections for use of the bridge in the current fiscal year totalled \$309,896, made up of payments by the British Columbia Hydro and Power Authority \$31,739, Canadian National Railways \$226,769; and Burlington Northern Railway Company \$31,739.

Total disbursements were \$312,727 of which \$157,420 was paid for salaries and \$155,307 for ordinary maintenance and repairs and credited to the Department of Public Works Vote 35.

K- 88 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects. During the current fiscal year deposits to the account were \$7,500 and disbursements were \$7,792.

K- 89 The National Library special operating account was provided for by section 12 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the act may be paid out of the account or out of any money appropriated by Parliament for such purposes. During the current fiscal year credits to the account amounted to \$250 and the total debits were \$168.

K- 90 Section 10(3) of the National Museums Act provides for an account in the consolidated revenue fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the corporation from the sale to the public of such items. During the year amounts of \$415,000 provided by Secretary of State vote 85 and \$265,606 representing sales were credited to the account and \$296,398 representing expenditures and \$50,000 repayment of loan was debited to the account.

K- 91 Section 10(2) of the National Museums Act, Chap. N-12, R.S. of Canada 1970, provides for an account in the consolidated revenue fund called the National Museums trust account, to which shall be credited all moneys received by the corporation by way of gift, bequest or otherwise, interest on any securities, rent or sale of any real property

acquired by the corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J. Dazell McKee and the late Hugh de T. Glazebrook. Interest on these securities in the amount of \$75 was credited to the account.

During the year credits to the account totalled \$27,816 and expenditures were \$644.

K- 92 The Government of Canada, by administrative action, deposited the sum of \$4,500,000 in a special account entitled National Second Century Fund of British Columbia, effective July 1st, 1971. The authority for this payment is contained in the Appropriation Act No. 4, of the 1970 Statutes of Canada, which authorized payments in respect of the Centenary of the Confederation of British Columbia with Canada in the 1970-71 and 1971-72 fiscal years in respect of program expenditures, grants and contributions.

Order in Council P.C. 1972-94, dated January 27, 1972 approves the rate of 7½% per annum as the rate at which interest may be paid in respect in the aforementioned deposit.

Interest deposited to the fund during this year amounted to \$340,405. This fund was closed to refunds of previous years expenditures (revenue) during this year.

K- 93 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the consolidated revenue fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the current fiscal year, interest amounting to \$12,797 was credited hereto. In accordance with section 3(4) of the act and by P.C. 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70 per cent of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30 per cent of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to be consolidated revenue fund.

K- 94 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproduction.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

- K- 95** To this account, which was established under authority of vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General vote 5, operation and maintenance of penitentiaries. Canteen purchases by inmates and payment of accrued earnings at time of discharge are debited to this account. Gross earnings of inmates credited to this account during the year were \$1,889,796. Canteen purchases and payments at time of discharge during the year were \$1,748,464.
- K- 96** Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account. Total monies credited during the year were \$626 and debits were \$1,529.
- K- 97** This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces. During the year credits were \$16,294 and debits were \$14,479.
- K- 98** This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year amounting to \$18,576 was credited hereto by the Department of Finance. Securities held in trust in connection with this account amounted to \$100,100 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of \$496,802, there was an amount of \$75,277 outstanding in loans issued from the fund for the benefit of members. Receipts for the year amounted to \$68,022 including interest. Disbursements were \$5,300 for grants, loans and refunds of deposits.
- K- 99** This account records money held for Post Office employees union dues, pending distribution.
- K-100** This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the consolidated revenue fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.
- K-101** By regulations established under authority of section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½ per cent per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services—securities held in trust.
- K-102** This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to \$40,457,379 and gross debits were \$40,268,676.
- K-103** This account records remittances received from the company to cover their share of the cost of facilities requested at airports. During the current year debits to the account were \$14,212.
- K-104** This account records a crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.
- K-105** Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the department undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.
- During the year the United States Coast Guard provided \$477,458 to defray the costs incurred by the department and expenditures totalled \$466,157.
- K-106** This account was established under authority of P.C. 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.
- During the year \$9,259,526, was deposited to the fund and expenses were \$20,310 was credited to the fund.
- K-107** These accounts are maintained in accordance with section 23 of the National Harbours Board Act.
- Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.
- Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".
- Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special accounts No. 3 and No. 4.
- K-108** To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3 per cent of collections earned by the department which are credited to revenue. In the current year payments amounted to \$4,015 with contributions of \$4,149.
- K-109** Unpaid wages of deceased members of ships' crews as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The account was credited with \$10,460 during the current year and payments totalled \$3,851.
- K-110** This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador. During the current year the Government of the United Kingdom provided \$242,357 and expenditures totalled \$350,045.
- K-111** This account was credited with revenue of the National Research Council of Canada derived from laboratory fees

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

\$1,760,426, sale of publications \$520,518, work done for outside organizations \$8,053,000 and miscellaneous receipts \$29,234 under authority of the National Research Council Act, R.S.C., Chap. N-14. An amount of \$10,459,731 was debited hereto, of which \$10,453,000 was credited to National Research Council vote 25, to offset expenditures; other transfers from the fund amounted to \$16,731.

K-112 This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to represent this agency's liability to other organizations and individuals who deposit funds for publications to be supplied at later dates. During 1973-74 the balance of advance payments for specified research services, which had been recorded in this account pending completion of the work, were transferred to the special fund account. During 1973-74 gross debits to this account \$693,180 and gross credits amounted to \$573,142.

K-113 The Army Benevolent Fund Act c.10, R.S., as amended *inter alia*, that: (a) there shall be set up in the consolidated revenue fund a special account called the army benevolent fund; (b) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 7 1/2 per cent per annum on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans of such amounts as the board may from time to time determine; (f) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Securities held in trust in connection with this account amounted to \$256,150 and are recorded as a contra account under the asset category "securities held in trust".

The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1974 amounted to \$3,424,907, other funds held in trust at March 31, 1974 amounted to \$221,870. Gross debits amounted to \$7,839,029 and gross credited amounted to \$7,143,553 including interest of \$287,748 which was charged to interest on public debt.

K-114 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the commission for the use of pensioners or dependants in distressed circumstances; (c) the detention allowance fund—Canadian seamen. Securities held in trust in connection with this account amounted to \$1,000 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$3,680,260 and gross credits were \$4,441,391.

K-115 Regulations in respect of the service estates of deceased former members of the armed forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established

by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization. Gross debits amounted to \$22,941 and gross credits were \$28,978.

K-116 Moneys held in this account include: (a) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (b) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (c) war service gratuities paid under the War Service Grants Act, c. 289, R.S., as amended and held by the department for veterans for administration or whose whereabouts are unknown; and (d) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policyholders.

Also included in the account are amounts derived from re-establishment credits as authorized by section 14(1)(h) of the act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

Securities held in trust in connection with this account amounted to \$42,300 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$967,361 and gross credits were 1,016,175.

K-117 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department for mental, tubercular and other long term treatment cases; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act c. 289, R.S., as amended and held by the department for veterans while under treatment. Securities held in trust in connection with this account amount to \$85,750 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$7,302,580 and gross credits were \$8,529,075.

K-118 The Minister of Indian Affairs and Northern Development administers a special account in the consolidated revenue fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Concluded

the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by P.C. 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account. In the current year gross debits amounted to \$255,698 and gross credits were \$323,349.

K-119 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending reimbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items. Gross debits amounted to \$45,438,231 and gross credits were \$50,486,281.

SCHEDULE L

Annuity, Insurance and Pension Accounts

L-1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (a) all amounts received under this act as or on account of contributions or otherwise; (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (c) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this act as or on account of benefits or otherwise; (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan account; (c) payments that are required to be charged to the Canada Pension Plan account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this act, under the authority of Parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net purchases of securities during the year were \$1,107,408,000. As at March 31, 1974 securities totalling \$6,696,981,000 were recorded in the asset account "Canada Pension Plan Investment Fund", details of which appear in schedule D of this section.

During the fiscal year, gross credits to the account were \$1,444,544,498 and gross debits were \$303,715,765. A statement showing details of revenue and expenditure is given in section 15 in Volume II of this report.

L-2 The Old Age Security Act, which came into effect January 1, 1952, provides for a monthly pension to persons sixty-five years of age or over who meet certain residence requirements. The monthly amount of the basic pension in March 1974 was \$108.14.

Once having qualified, a pensioner may leave Canada and receive the basic pension outside the country for a period of six months, exclusive of the month of departure. In the case of a pensioner who has resided in Canada for a total of twenty years, subsequent to attaining the age of eighteen, payment outside of Canada may continue indefinitely.

Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner depends upon the amount of the pensioner's income, computed in accordance with the Income Tax Act. The maximum supplement in March 1974 was \$75.85 for a single pensioner and \$67.37 each for married pensioners. The supplement is included in the monthly old age security cheque. Beginning in April, 1971, payment of the supplement is made on a fiscal year basis instead of the calendar year. The basic pension and the supplement are increased in January, April, July and October each year if the cost of living rises. When a pensioner in receipt of the supplement leaves Canada, payment of the supplement is made for only the month of departure and for six additional months. During 1973-74, the net payments of guaranteed income supplement were \$760,068,035 and of the basic old age security pension, \$2,274,423,543 for a total of \$3,034,491,578. Pensions paid under the Old Age Security Act are paid out of the consolidated revenue fund and charged to the Old Age Security Fund. Credited to the Old Age Security Fund are amounts equal, in the opinion of the Minister of National Revenue, to the net amount that would have been collected under Section 24 of the Old Age Security Act as it read on July 15, 1971. If the Minister of Finance is of the opinion that the balance in the Old Age Security Fund is or will be less than the amount required to cover the pensions payable under the Act, he may direct that amounts be credited to the fund by way of temporary loans. The amounts of such loans are to be charged to the fund by way of repayment at such time as the Minister of Finance may direct.

Details of transactions in the Old Age Security Fund follow:

	Debit	Credit
	\$	\$
Balance, March 31, 1973.....		335,750,044 03
Income taxes—		
Individual.....		1,300,000,000 00
Corporation.....		299,000,000 00
Sales tax.....		897,477,024 12
National Health and Welfare, Old Age Security credit from appropriation.....		235,000,000 00
Old Age Security payments.....	3,034,491,578 28	
Balance, March 31, 1974.....	32,735,489 87	
	3,067,227,068 15	3,067,227,068.15

L-3 This account reflects a debit balance and is shown in Schedule D in this section.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

- L-4 Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the act provides authority to establish in the consolidated revenue fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements. During the year credits to the fund were \$3,446,845.

- L-5 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to subsection 51(2) of the Public Service Superannuation Act as amended by Statutes of Canada 1953-54 c. 64.

Credits to the fund comprised premiums of \$104,275 and an amount of \$519,569 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1974. Debits amounted to \$1,063,202 and comprised payments of death benefits \$833,987, cash surrender value of \$168,580, annuities of \$58,622 and premium refunds of \$2,013.

- L-6 Vote 181, Appropriation Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents. Interest amounted to \$5,117 for the fiscal year, at the rate of 4 per cent per annum, credited quarterly by the Department of Finance. Payments from the account amounted to \$19,661.

- L-7 The Government Annuities Act, c. 312, R.S. provides that an account shall be kept, to be called the Government Annuities Account, of all monies received and paid out under the provisions of the act. Credits amounting to \$55,829,150, consisted of: Premiums, \$5,838,994., reclaimed funds from the Consolidated Revenue Fund for previously unlocated annuitants \$34,973., a Treasury Board approved transfer from Vote 30 to reimburse the fund for an overpayment to an annuitant, \$3,230, and earned interest items at 3% \$1,697,270., 3½% \$4,369,570., 4% \$19,665,964., 5% \$1,917,692., 5½% \$22,301,457. Debits were comprised of: disbursements of \$73,443,979. for matured annuities, commuted value death benefits, premium refunds and premium withdrawal payments. Unclaimed items of \$112,120 were transferred to the Department of Finance. A further disbursement of \$1,018,463 was made to the Consolidated Revenue Fund which represented a reduction of the deficiency transfer for 1972-73 as a result of a revised actuarial valuation subsequent to year end.

The closing balance represents the actuarial value of outstanding annuities plus an actuarial surplus of \$6,448,199.

- L-8 This account pertains to the Canadian Forces Superannuation Act and is credited with: (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions including actuarial liability adjustments to cover increased liability arising from general pay in-

creases and deficiencies determined by periodical actuarial examinations and (d) interest.

During the current fiscal year gross credits to the account were \$901,893,036 and gross debits were \$135,847,073.

A statement of the transactions in the Canadian Forces superannuation account is shown as an appendix under National Defence in Volume II of this report.

- L-9 Part III Section 37(1) of the Canadian Forces Superannuation Act provides for this account to be credited with: (a) contributions by participants; (b) government's contribution (one sixth of benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year gross credits to this account were \$4,032,056 and gross debits were \$3,180,351.

A statement of the transactions in the regular forces death benefit account is shown as an appendix under National Defence in Volume II of this report.

- L-10 An Act to provide Retiring Allowances on a contributor basis to persons who have served as Members of Parliament provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7 1/2 per cent of the full amount of salary; (c) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year and (f) interest at the rate of 5 per cent per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Transactions in the account during the year are shown as an appendix under Parliament in Volume II of this report.

- L-11 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of members

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Concluded

of the force other than commissioned officers. Credits consist of contributions \$113,879, interest for the year ended March 31, 1974 credited hereto by the Department of Finance \$334,373. Debits are withdrawals of contributions \$352,025 and pensions to dependents \$163,877.

A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

- L-12 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government. During the current fiscal year gross credits were \$49,793,791 and gross debits were \$3,108,004. A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act—see Treasury Board in Volume II of this report.

- L-13 Under authority of Part VI of the Canada Shipping Act, each pilotage authority had, within its district, power by by-laws confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for establishment of a fund for the relief of superannuated licenced pilots, or their wives, widows or children provided that the rate of contributions would not be less than 5 per cent of the pilot's earnings.

During the year the account was credited with interest of \$15,166 and debited with payments of \$14,617. There was a loss of \$97,065 on the sale of securities and the balance in the account amounting to \$546,255 was transferred to the Public Service Superannuation Account.

- L-14 Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of crown corporations, and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada following return until such time that provincial coverage takes effect and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto. During the current fiscal year contributions amounted to \$1,009,536 and payments were \$1,046,516.

- L-15 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act.

A statement of the transactions in the account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

- L-16 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the govern-

ment. During the current fiscal year gross credits were \$645,048,706 and gross debits were \$163,297,280.

A statement of the transactions in the Public Service Superannuation Account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

- L-17 This account was established under authority of Chap. 43 of the Supplementary Retirement Benefits Act to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the consolidated revenue fund. The account is credited with personnel contributions, government matching contributions and interest paid by the government.

- L-18 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

- L-19 This account is maintained in connection with the provision of the Returned Soldiers' Insurance Act c. 54, 1920, as amended, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of \$173,571 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1973 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933. Gross debits amounted to \$883,592 and gross credits were \$205,797.

- L-20 This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 279, R.S., as amended which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$1,134,471 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1973 and debited with disbursements for death benefits and cash surrender value. That final date on which application for this insurance might be received was October 31, 1968. Gross debits amounted to \$2,360,344 and gross credits were \$2,471,321.

- L-21 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale. There were no fire losses during the current fiscal year.

- L-22 The Veterans' Land Act c. 280, R.S., as amended by c. 66, 1953-54, Section 56, provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as one eighth of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account. Gross credits amounted to nil.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts

M-1 This account was established under Department of Agriculture vote 17b, Appropriation Act No. 1, 1970 to establish a reserve in the amount of \$100,000,000 from which payments may be made in the fiscal year 1970-71 for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit bookholder, in accordance with terms and conditions approved by the Governor in Council to farmers, including such payments to members of the Senate or the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act; to provide that the establishment of the reserve shall be recorded in the Accounts of Canada as a transaction of the 1969-70 fiscal year; to authorize commitments not exceeding \$8,000,000 for related payments in the fiscal year 1971-72 to farmers, including such payments to members of the Senate and the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, in respect of such acreage as may be further prescribed by the Governor in Council and in respect of which payments were made in the fiscal year 1970-71 from the reserve established by this vote.

The purposes of Agriculture vote 17b, Appropriation Act No. 1, 1970 were extended by Agriculture vote 15c, Appropriation Act No. 1, 1971 to include the authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture vote 17b, Appropriation Act No. 1, 1970, at rates on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.

The purposes of Agriculture Vote 17b, Appropriation Act No. 1, 1970, were extended by Agriculture Vote 15, Appropriation Act No. 3, 1972, to make wheat acreage payments out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as payments made therefrom pursuant to that vote in fiscal year 1970-71 and to authorize further related payments out of the reserve in accordance with commitments made pursuant to that vote on the prescribed acreage referred in that vote in respect of which wheat acreage reduction payments are made in the 1970-71 or 1971-72 fiscal years and to further provide that any such payments to members of the Senate or House of Commons shall not render such members ineligible to sit in the Senate or House of Commons.

The purpose of Agriculture vote 15, Appropriation Act No. 3, 1972, were extended by Vote 15b, Appropriation Act No. 2, 1973, to include authority to make wheat acreage reduction payments in the fiscal year 1972-73 out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that vote in the fiscal year 1970-71 and to credit overpayments collected to the reserve, and to provide that, for purposes of Section 5 of the Grassland Incentive Payment Regula-

tions, land seeded to grassland in 1970 be deemed to be land seeded in the year of application.

Overpayments collected and credited to the reserve amounted to \$106,687 and payments charged to the reserve amounted to \$11,414,929 during the current fiscal year.

M-2 This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965 and was extended by vote 35b, Appropriation Act No. 1, 1970, vote 20, Appropriation Act No. 3, 1970, vote 20a, Appropriation Act No. 4, 1970, vote 20, Appropriation Act No. 3, 1971, vote 20a, Appropriation Act No. 4, 1971, vote 20b, Appropriation Act No. 1, 1972, vote 30, Appropriation Act No. 1, 1973 and vote 30b, Appropriation Act No. 2, 1973, to provide for payment of economic, technical and educational assistance to developing countries; for social development assistance and for expenses directly related to the provision of incentives for Canadian Private investment in developing countries; and for special administrative expenses in connection therewith, including authority to engage advisers or experts for services in the said developing countries and to provide educational and technical training for person from the said countries, in accordance with regulations prescribed by the Governor in Council, and to authorize payment, subject to approval of the Treasury Board, of living, clothing, transportation and medical expenses of persons from developing countries who have completed a program of education or training under Canada's development assistance program and who, following such completion, are unable, for political reasons, to return to their homelands, such payment to be limited to a period not exceeding one year from completion of the said program of education or training.

This authority was further extended by the following parliamentary appropriations:

Votes 25 and 25a Canadian International Development Agency—The grants listed in the Estimates, the commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1973 which is.....\$284,484,001

An amount of \$144,340,900 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency vote 25. During the fiscal year expenditures amounted to \$140,228,391 resulting in an undisbursed balance of \$101,166,268 as at March 31, 1974, an increase of \$4,112,508 from the balance outstanding at the end of the previous fiscal year.

A statement of the transactions in the account is included as an appendix under External Affairs in Volume II of this report.

M-3 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any materiel that has not been declared surplus and that is not immediately required for the use of the Canadian forces or the Defence Research Board or for any other purposes under this act, for sale to such countries

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Continued

on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the consolidated revenue fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence. Proceeds of such sales amounting \$6,802,732 were credited to the account and this amount represents gross credits for the current fiscal year. Gross debits amounted to \$4,658,661.

M-4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding \$5,000,000, \$10,000,000 and \$10,000,000, respectively, to be credited to this account; vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$17,359,210 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of \$7,122,001 and \$10,237,209 from the sale of surplus buildings, works and land of which \$3,355 is applicable to 1965-66, \$1,483,918 to 1968-69, \$84,112 to 1969-70, \$167,881 to 1970-71, \$381,035 to 1971-72, \$7,015 to 1972-73 and \$8,109,893 to 1973-74. Gross debits for the fiscal year were \$11,867,956 representing expenditures for construction, equipment and operations and maintenance.

M-5 Section 12(1) of the National Library Act provides for a special account in the consolidated revenue fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1973-74 an amount of \$544,000 provided through Secretary of State vote 80 was credited thereto. Expenditures during the current fiscal year for acquisition of books including costs in connection therewith, were \$428,769.

M-6 Section 10(1) of the National Museums Act Chap. N-12, R.S. of Canada 1970, provides for an account in the consolidated revenue fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the corporation of objects for the collections of the corporation, moneys received by the corporation from the sale of objects forming part of the collections of the corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the corporation, including any costs in con-

nection therewith. Amounts of \$3,607,795 were credited to the account with expenditures amounting to \$3,151,198. (See appendix under Secretary of State in Volume II of this report.)

M-7 This fund was established under authority of section 202 of the Railway Act, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of crossings shall be placed to the credit of a special account to be known as the Railway Grade Crossing Fund".

The sums are to be applied by the Canadian Transport Commission solely towards the cost not including maintenance and operation, of work actually done in respect of existing crossings at rail level; of reconstruction and improvement of grade separations at grade crossings in existence on June 28, 1955 and of placing reflective markings on the sides of railway cars.

The total amount that may be applied effective April 1, 1970 towards the cost of (a) placing reflective markings on the sides of railway cars shall not exceed 80 per cent of such cost; (b) in the case of a crossing at rail level the aggregate of 80 per cent of the cost (except for relocation of a public utility plant that is part of the work) or \$500,000 for any one crossing whichever is the lesser and 80 per cent of the cost of such relocation and (c) in the case of reconstruction and improvement of grade separation, the aggregate of 50 per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or \$250,000 for any one crossing, whichever is the lesser, and 50 per cent of the cost of such relocation.

Under the provisions of the act any amount appropriated and credited to the fund in each fiscal year to be applied towards the cost of work actually done in respect of crossings. Vote 70 Appropriation Act No. 4, 1973 (Canadian Transport Commission) included an amount of \$35,000,000 to be credited to the Railway Grade Crossing Fund in the fiscal year 1973-74.

During the current fiscal year the fund was credited with a sum of \$35,000,000 and debited with expenditures amounting to \$14,476,979. Outstanding commitments as at March 31, 1974 amounted to \$46,801,861.

M-8 This account records the undisbursed balances of appropriations in respect of Vote 5b, Appropriation Act No. 1, 1969, from which payments may be made in respect of salary increases for persons employed in the public service payable with respect to the 1968-69 and previous fiscal years, Vote 5a, Appropriation Act No. 4, 1969, from which payments may be made in respect of salary increases for persons employed in the public service with respect to the 1969-70 and previous fiscal years and Votes 5 and 5a, Appropriation Acts Nos. 3 and 4, 1970, respectively, with respect to the 1970-71 and previous fiscal years.

The unexpended balance of \$36,743,263 as at November 30, 1973 was deleted from the Accounts of Canada in respect of Vote 7a Appropriation Act No. 1, 1974, and credited to Revenue—Refund of Previous Years' Expenditure.

M-9 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1974, \$227,033,500 has been credited to the fund, including \$23,168,000 credited in the current year and charged to Department of Urban Affairs Vote 20. Advances made to

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Concluded

the commission out of the fund to date were \$206,033,500 including \$23,168,000 in the current year, leaving a balance of \$21,000,000 at March 31, 1974.

SCHEDULE N

Provision for Compound Interest on Canada Savings Bonds

N-1 This account records the estimated amount of the pro-rated provision to March 31, 1974 for the special compound interest feature applicable to certain Canada savings bonds.

SCHEDULE O

Deferred Credits

O-1 This is the offsetting credit for an amount included in the asset account "loans to, and investments in, crown corporations".

O-2 This is the offsetting credit to the asset account "United Kingdom, deferred interest, United Kingdom Financial Agreement Act" recorded in "loans to national governments".

O-3 This is the offsetting credit for an amount included in the asset account under the schedule "other loans and investments—miscellaneous".

O-4 These accounts record the interest which accrued on advances made under the Special Development Loans Program and Federal-Provincial Employment Loans—1971 and which was capitalized with the amount of the loans.

O-5 This account records the unamortized premiums on loans. During the current fiscal year debits to this account were \$380,526 which were used to reduce the interest on the public debt. Credits amounting to \$1,625,000 were charged to this account in respect of Loan F66, maturing June 1, 1979. The residual in this account represents the balance to be credited to interest on public debt in future years.

O-6 This is the offsetting credit for amounts included in the asset account under "loans to, and investments in, crown corporations".

O-7 These accounts contain the offsetting credits for amounts in the asset accounts "Advances, loans and investments—domestic—loans to provinces". as follows:

An adjustment of \$508,296 was charged to deferred credits—capitalized interest set up under the Atlantic Provinces Power Development Act with an offsetting credit to non-tax revenue—return on investment. Amends reporting in previous year's Public Accounts (1962).

O-8 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under the schedule "other loans and investments".

O-9 This account reflects an offsetting credit to the asset account for deferred interest for The St. Lawrence Seaway Authority recorded in "loans to, and investments in, crown corporations".

O-10 This account reflects interest earned on loans to Latin American countries.

SCHEDULE P

Suspense Accounts

P-1 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

P-2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefor.

P-3 Deposits made in connection with applications for private commercial broadcasting station licences are credited to this account pending issuance of the licence or the rejection of the application.

The deposits are either transferred to non-tax revenue—privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with \$31,470 in the current year and debits amounted to \$11,650.

P-4 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1971 inclusive.

P-5 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

P-6 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefor. In the current fiscal year an amount of \$374,734 representing cheques unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.

P-7 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In the current fiscal year nothing was transferred to revenue in respect of unclaimed drafts.

P-8 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.

	1973	Net increase or decrease (—) during 1973-74	1974
	\$	\$	\$
Capitalized interest— Atlantic Provinces Power Development Act.....	15,845,383	—536,822	15,308,561
Capitalized interest— ADB Carry over Projects..	65,102	—787	64,315
Capitalized interest— Special Areas Agreements..	2,903,429	2,180,165	5,083,594
Capitalized interest— Agriculture Service Centres	14,685	17,581	32,266
	18,828,599	1,660,137	20,488,736

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE P—Concluded

- P-9 When called, bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.
- P-10 This account was established to facilitate the administration of those assets and liabilities of the 1967 Corporation of World Exhibitions which in accordance with section 6 of the Expo Winding-up Act were to be disposed of by the Minister of Industry, Trade and Commerce.
- P-11 Repayments of defalcation are credited to this account pending transmission to public officers guarantee account, T.B. 681435, dated June 28, 1968. There were no transactions during the year in this account.
- P-12 This account is used to record instalment payments of arrears of domestic excise taxes and penalties held by the department until the full amount has been collected or the case has been otherwise disposed of, and of customs duties and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken into account by seizure on completion of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.
- P-13 These amounts totalling \$143,152 represent the balance of expenditures outstanding as at March 31, 1974 not cleared to the Olympic Account with respect to the Olympic (1976) Act, dated July 27, 1973, for coins, stamps and postal related products.
- P-14 This item represents Fixed-Term Employee's vacation pay for 1973-74 to be released on termination of employment.
- P-15 This balance represents late receipts for recoverable language training tapes and books provided to students. The balance will be utilized to replace inventories in the new fiscal year.
- P-16 This account was established by authority of the Governor in Council P.C. 1973-1148 dated May 15, 1973. Central Pay Division is to provide pay services to the employees. This amount represents the balance on hand to cover salaries and fringe benefits as at March 31, 1974.
- P-17 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The account was credited with \$764,476 during the current year and debits with equal amount.

SCHEDULE Q

Unmatured Debt

- Q-1 Perpetual loan subject to redemption at the option of the government, as a whole or in part, at 100 and interest on 60 days notice on September 15, 1966 or at any time thereafter.

- Q-2 Conversion loan subject to redemption at the option of the government on 60 days notice on September 15, 1996 or at any time thereafter.
- Q-3 Conversion loan. Non-callable.
- Q-4 Matured November 1, 1973.
- Q-5 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1973-74.
- Q-6 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1973-74 was \$53,259,000; redemptions were \$658,544,000.
- Q-7 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1974 represents net issue from November 1, 1972 to March 31, 1974.
- Q-8 Subject to redemption at the option of the government on 60 days notice on January 15, 1975 or at any time thereafter.
- Q-9 Subject to redemption at the option of the government on 60 days notice on June 1, 1974 or at any time thereafter.
- Q-10 Non-callable.
- Q-11 Non-callable. Decrease was due to cancellation of \$3,251,000.
- Q-12 Matured October 1, 1973.
- Q-13 Non-callable. Decrease was due to cancellation of \$3,121,000.
- Q-14 Matured December 1, 1973.
- Q-15 Non-callable. The increase was due to a new issue of \$225,000,000 for cash.
- Q-16 Matured April 1, 1973.
- Q-17 Non-callable. May be exchanged only during the six-month period commencing April 1, 1973 and ending September 30, 1973 for 7½% bonds dated April 1, 1974 and maturing April 1, 1984. Series F39 \$69,821,000 was exchanged for 7½% bonds maturing April 1, 1984.
- Q-18 Non-callable. May be exchanged on or before April 1, 1974 for 8% bonds maturing October 1, 1986, series F47. \$235,365,000 was exchanged for 8% bonds maturing October 1, 1986.
- Q-19 Non-callable. \$235,365,000 issued in exchange for 8% bonds maturing October 1, 1974, series F46.
- Q-20 Matured July 1, 1973.
- Q-21 Non-callable. The increase was due to a new issue of \$175,000,000.
- Q-22 Non-callable. May be exchanged only during the six-month period commencing December 15, 1974 and ending June 14, 1975 for 8% bonds dated December 15, 1975 maturing December 15, 1985.
- Q-23 Non-callable. May be converted only during the six-month period commencing August 1, 1975 and ending January 31, 1976 into an equal par value of 5 year 7½% non-callable bonds dated August 1, 1976 and due August 1, 1981.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Concluded

SCHEDULE Q—Concluded

- Q-24 Matured February 1, 1974.
- Q-25 Non-callable. The increase was due to a new issue of \$225,000,000 for cash.
- Q-26 Non-callable. May be exchanged only during the six-month period commencing July 1, 1976 and ending December 31, 1976 for $7\frac{1}{2}\%$ bonds dated July 1, 1977, maturing July 1, 1982.
- Q-27 Non-callable. May be exchanged only during the six-month period commencing October 1, 1977 and ending March 31, 1978 for 8% bonds dated October 1, 1978, maturing December 15, 1985.
- Q-28 Non-callable. May be exchanged only during the six-month period commencing December 1, 1979 and ending May 31, 1980, maturing December 1, 1987.
- Q-29 Non-callable. \$69,821,000 issued in exchange for $7\frac{1}{2}\%$ bonds maturing April 1, 1974, series F38.
- Q-30 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance; redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance; and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with section 113 of the Canada Pension Plan Act).
- Q-31 Matured June 1, 1973.
- Q-32 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 1, 1953 at 103 per cent; thereafter to and including September 1, 1957 at $102\frac{1}{2}$ per cent; thereafter to and including September 1, 1961 at 102 per cent; thereafter to and including September 1, 1965 at $101\frac{1}{2}$ per cent; thereafter to and including September 1, 1968 at 101 per cent; thereafter to and including September 1, 1971 at $100\frac{1}{2}$ per cent; and thereafter to 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$45,099,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-33 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 15, 1954 at $103\frac{1}{2}$ per cent; thereafter to and including September 15, 1957 at 103 per cent; thereafter to and including September 15, 1960 at $102\frac{1}{2}$ per cent; thereafter to and including September 15, 1963 at 102 per cent; thereafter to and including September 15, 1966 at $101\frac{1}{2}$ per cent; thereafter to and including September 15, 1969 at 101 per cent; thereafter to and including September 15, 1972 at $100\frac{1}{2}$ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$28,029,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-34 Subject to redemption at the option of the government in whole or in part on 30 days notice on any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102 per cent; thereafter to and including October 15, 1979 at $101\frac{1}{2}$ per cent; thereafter to and including October 15, 1980 at 101 per cent; thereafter to and including October 15, 1981 at $100\frac{3}{4}$ per cent; thereafter to and including October 15, 1982 at $100\frac{1}{2}$ per cent; thereafter to and including October 15, 1983 at $100\frac{1}{4}$ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. Bonds of this issue shall also be subject to partial redemption at par on each interest payment date, commencing with April 15, 1965. During the current fiscal year U.S. \$1,600,000 (\$1,729,728 Can.) was redeemed on the interest dates. The balance of U.S. \$65,600,000 in the account at March 31, 1974 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-35 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof; to and including May 31, 1979 at $102\frac{1}{2}$ per cent; thereafter to and including May 31, 1980 at $102\frac{1}{2}$ per cent; thereafter to and including May 31, 1981 at $101\frac{3}{4}$ per cent; thereafter to and including May 31, 1982 at $101\frac{1}{2}$ per cent; thereafter to and including May 31, 1983 at 101 per cent; thereafter to and including May 31, 1984 at $100\frac{3}{4}$ per cent; thereafter to and including May 31, 1985 at $100\frac{1}{4}$ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of U.S. \$100,000,000 have been converted at the official parity rate \$1 U.S. = \$1.08108 Can.
- Q-36 Balance at March 31, 1973 consisted of \$2,985,000,000 in three-month bills, \$1,495,000,000 in six-month bills and \$425,000,000 in 364-day bills.

Contingent Liabilities

	Amount of guarantee	Amount outstanding
	\$	\$
Railway securities guaranteed as to principal and interest—		
Canadian National 2½% due June 15, 1975 U.S. \$6,000,000 ⁽¹⁾	6,000,000	6,000,000
Canadian National 5% due May 15, 1977.....	74,438,500	74,438,500
Canadian National 4% due February 1, 1981.....	300,000,000	300,000,000
Canadian National 5½% due January 1, 1985.....	86,032,000	86,032,000
Canadian National 5% due October 1, 1987.....	137,004,000	137,004,000
	603,474,500	603,474,500
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30,000,000	23,987,000
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽²⁾⁽³⁾	19,000,000,000	11,089,000,000
Liability for insurance and guarantees under the Export Development Act.....	1,150,000,000	646,431,000
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act.....	381,401,702	296,372,653
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	5,950,969	3,829,521
Loans made by chartered banks under the Small Businesses Loans Act.....	55,368,827	28,566,226
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	620,235,169	612,341,564
Loans made by chartered banks to the Canadian Wheat Board.....	1,210,000,000	443,411,155
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	12,843,818	9,024,232
Loans made by lenders under the Cape Breton Development Act.....	30,000,000	27,000,000
Loans made by lenders under the General Adjustment Assistance Program.....	250,000,000	56,756,347
Licensing agreement provisions in the sale of aircraft to Venezuela.....	17,000,000	17,000,000
	23,366,274,985	13,857,194,198
Loans made by approved lending institutions under National Housing Act prior to 1954.....	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate

Information regarding obligations and commitments of crown corporations may be found in Volume III.

(1) Liability is subject to exchange rate in effect June 15, 1975.

(2) As of December 31, 1973.

(3) As reported by approved lenders as of December 31, 1973.

(4) Includes contingent liability in respect of alternative payments to non-participating provinces.

(5) As of December 31, 1973, funds totalling \$7,583,313 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1973 rental contracts totalled \$1,729,000.

SECTION 11

PUBLIC ACCOUNTS 1973-74

Supplementary Statements

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Revenues and Expenditures by Fiscal Years from April 1, 1949 to March 31, 1974

Fiscal year ended March 31	Income tax	Excess profits tax	Estate tax ⁽¹⁾	Customs import duties	Excise duties	Excise taxes	Tax on insurance premiums
	\$	\$	\$	\$	\$	\$	\$
1949.....	1,297,999,404	44,791,918	25,549,777	222,975,470	204,651,969	636,137,688	3,338,759
1950.....	1,272,650,191	-1,788,387	29,919,780	225,877,683	220,564,504	571,457,480	3,789,456
1951.....	1,513,135,510	10,140,910	33,599,089	295,721,750	241,046,174	686,768,092	4,228,255
1952.....	2,161,373,408	2,364,909	38,207,985	346,364,563	217,939,983	885,928,304	4,752,919
1953.....	2,473,790,089		38,070,530	389,442,109	241,360,370	841,890,103	12,360,715
1954.....	2,432,603,505		39,137,594	407,312,241	226,732,460	883,356,506	13,756,248
1955.....	2,265,297,267		44,768,028	397,228,330	226,458,438	824,205,245	14,531,384
1956.....	2,279,503,232		66,607,026	481,239,668	249,383,313	902,217,306	15,490,611
1957.....	2,745,199,494		79,709,197	549,074,860	271,443,661	984,232,900	16,686,220
1958.....	2,798,929,195		71,607,758	498,068,539	300,132,512	952,591,227	68,364
1959.....	2,435,262,769		72,535,140	486,508,581	316,744,269	935,114,565	22,602
1960.....	2,782,876,766		88,430,705	525,722,158	335,207,406	1,020,082,208	18,180
1961.....	3,075,961,775		84,879,372	498,698,211	344,944,857	1,011,275,466	16,414
1962.....	3,107,015,319		84,579,383	534,515,544	362,798,655	1,022,204,350	48,316
1963.....	3,056,600,380		87,143,312	644,992,131	381,865,989	1,066,348,544	24,889
1964.....	3,248,530,746		90,671,283	581,441,461	393,326,182	1,219,470,241	90,092
1965.....	3,770,814,462		88,625,641	622,101,883	411,402,145	1,473,692,019	138,249
1966.....	3,919,095,260		108,352,377	685,519,390	445,885,434	1,691,307,019	157,854
1967.....	4,270,666,470		101,105,631	777,585,703	460,980,029	1,829,146,979	169,086
1968.....	4,740,635,053		102,192,358	746,437,351	488,554,309	1,938,140,790	302,581
1969.....	5,655,037,404		112,377,045	761,681,095	509,287,828	1,947,705,831	249,889
1970.....	(2)7,422,093,206		100,630,908	818,282,786	518,844,479	2,095,322,916	250,770
1971.....	(3)7,739,411,461		119,835,070	814,544,226	561,037,941	2,110,724,087	314,709
1972.....	(4)8,461,221,584		132,015,952	988,598,886	606,551,387	2,373,117,355	412,358
1973.....	(5)10,133,672,803		60,946,059	1,181,837,198	637,967,354	2,689,175,757	427,361
1974.....	11,660,459,412		14,353,554	1,384,648,328	685,893,282	3,387,474,298	390,518

(1) Succession duties prior to 1960.

(2) Includes \$476,500,000 in respect of the social development tax.

(3) Includes \$566,250,000 in respect of the social development tax.

(4) Includes \$408,400,000 in respect of the social development tax.

(5) Includes \$15,600,000 in respect of the social development tax.

Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total revenues	Total expenditures	Deficit	Surplus
\$	\$	\$	\$	\$	\$	\$
697,291	2,436,142,276	335,252,799	2,771,395,075	2,175,892,334		595,502,741
646,372	2,323,117,079	257,023,536	2,580,140,615	2,448,615,662		131,524,953
710,119	2,785,349,899	327,186,049	3,112,535,948	2,901,241,697		211,294,251
843,011	3,657,775,082	323,133,570	3,980,908,652	3,732,875,250		248,033,402
679,021	3,997,592,937	363,229,852	4,360,822,789	4,337,275,512		23,547,277
685,899	4,003,584,453	392,735,130	4,396,319,583	4,350,522,378		45,797,205
949,388	3,773,438,080	350,075,220	4,123,513,300	4,275,362,888	151,849,588	
1,280,014	3,995,721,170	404,325,469	4,400,046,639	4,433,127,636	33,080,997	
1,585,439	4,647,931,771	458,609,109	5,106,540,880	4,849,035,298		257,505,582
1,429,787	4,622,827,382	425,960,897	5,048,788,279	5,087,411,011	38,622,732	
1,190,600	4,247,378,526	507,344,163	4,754,722,689	5,364,039,533	609,316,844	
2,515	4,752,339,938	537,411,271	5,289,751,209	5,702,861,053	413,109,844	
491	5,015,776,586	601,903,268	5,617,679,854	5,958,100,946	340,421,092	
3,179	5,111,164,746	618,458,978	5,729,623,724	6,520,645,674	791,021,950	
2,139	5,236,977,384	641,731,494	5,878,708,878	6,570,341,805	691,632,927	
1,777	5,533,531,782	719,672,257	6,253,204,039	6,872,401,519	619,197,480	
1,851	6,366,766,250	813,533,537	7,180,309,787	7,218,274,552	37,964,765	
2,758	6,850,320,092	845,500,112	7,695,820,204	7,734,795,525	38,975,321	
903	7,439,654,801	936,527,043	8,376,181,844	8,797,684,457	421,502,613	
1	8,016,262,443	1,060,327,005	9,076,589,448	9,871,364,117	794,774,669	
	8,986,339,092	1,204,796,702	10,191,135,794	10,767,248,637	576,112,843	
	10,955,425,065	1,368,420,284	12,323,845,349	11,931,289,475		392,555,874
	11,345,867,494	1,457,183,914	12,803,051,408	13,182,143,536	379,092,128	
	12,561,917,522	1,664,640,248	14,226,557,770	14,840,865,151	614,307,381	
	14,704,026,532	1,897,576,943	16,601,603,475	16,120,734,605		480,868,870
	17,133,219,392	2,233,537,240	19,366,756,632	20,039,399,223	672,642,591	

Gross and Net Debt of Canada, April 1, 1949 to March 31, 1974

Fiscal year ended March 31 ⁽¹⁾	Total debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	\$	\$	\$	\$	\$
1949.....	16,950,403,795	5,174,269,643	11,776,134,152		595,502,741
1950.....	16,750,756,246	5,106,147,047	11,644,609,199		131,524,953
1951.....	16,923,307,028	5,489,992,080	11,433,314,948		211,294,251
1952.....	17,257,668,675	6,072,387,129	11,185,281,546		248,033,402
1953.....	17,918,490,812	6,756,756,543	11,161,734,269		23,547,277
1954.....	17,923,189,502	6,807,252,438	11,115,937,064		45,797,205
1955.....	17,951,491,464	6,688,411,310	11,263,080,154	(1)147,143,090	
1956.....	19,124,232,779	7,843,863,815	11,280,368,964	(1)17,288,810	
1957.....	18,335,797,515	7,328,146,357	11,007,651,158		(1)272,717,806
1958.....	18,418,541,848	7,372,267,958	11,046,273,890	38,622,732	
1959.....	20,246,773,669	8,568,383,809	11,678,389,860	(1)632,115,970	
1960.....	20,986,367,010	8,897,173,007	12,089,194,003	(1)410,804,143	
1961.....	21,602,836,960	9,165,721,865	12,437,115,095	(1)347,921,092	
1962.....	22,907,814,464	9,679,677,419	13,228,137,045	791,021,950	
1963.....	24,799,279,690	10,879,509,718	13,919,769,972	691,632,927	
1964.....	25,923,462,737	10,853,313,285	15,070,149,452	(1)1,150,379,480	
1965.....	26,563,951,145	11,059,478,601	15,504,472,544	(1)434,323,092	
1966.....	27,482,940,350	11,939,492,485	15,543,447,865	38,975,321	
1967.....	30,340,137,314	14,375,186,836	15,964,950,478	421,502,613	
1968.....	32,924,170,009	16,164,444,862	16,759,725,147	794,774,669	
1969.....	35,919,260,883	18,583,422,893	17,335,837,990	576,112,843	
1970.....	38,150,097,231	21,206,815,115	16,943,282,116		392,555,874
1971.....	42,975,825,289	25,653,451,045	17,322,374,244	379,092,128	
1972.....	47,723,635,725	29,786,954,100	17,936,681,625	614,307,381	
1973.....	51,715,635,066	34,259,822,311	17,455,812,755		480,868,870
1974.....	55,557,065,787	37,428,610,444	18,128,455,346	672,642,591	

(1) In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, \$4,706,498; 1955-56, \$15,792,187; 1956-57, \$15,212,224; in 1958-59 the Net Debt was increased by an adjustment of \$22,799,126 in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of \$2,305,701 in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of \$7,500,000 in respect of prior years' transactions; in 1963-64 the Net Debt was increased by an adjustment of \$453,182,000 in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of \$396,358,327 in respect of prior years' transactions.

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest per cent	Amount invested \$	Amount realized \$
Agriculture.....					905,140
Canadian Dairy Commission.....	various	various	various	1,854,189	1,814,210
Farm Credit Corporation.....	1 year	various	various	1,358,628,705	75,900,583
Farm Machinery Syndicates Credit Act.....	various	Jan. 1, 1972	various	7,822,106	398,344
Multi-Purpose Exhibition Buildings.....	various	various	various	6,508,642	245,403
					79,263,680
Communications.....					500
Canadian Overseas Telecommunication Corporation.....	1 year		various	41,054,142	1,872,921
Telesat Canada.....	various	March 31, 1974	various	30,000,000	1,341,620
					3,215,041
Energy, Mines and Resources					
Atomic Energy of Canada Limited.....	various	various	various	748,416,085	5,900,299
Coleman Collieries.....				1,977,000	165,072
Eldorado Nuclear Limited.....				54,763,062	173
					6,065,544
Environment.....				3,687,968	1,115,989
External Affairs.....					746,373
Canadian International Development Agency.....					790,068
					1,536,441
Finance—					
Airport capital loans.....					20,897,170
Bank of Canada—government's share of profits for the calendar year 1973.....				5,920,000	372,938,279
Canada Deposit Insurance Corporation.....	various		various	10,000,000	681,250
Exchange Fund—profits for the calendar year 1973.....				5,466,279,053	220,163,241
Interest bearing deposits with chartered banks.....					92,800,105
International Monetary Fund income.....				1,297,167,218	487,858
Investments held for retirement of unmatured debt.....	various		various	nil	690,197
City of Montreal, share of Expo.....				8,156,000	511,385
Municipal Development and Loan Board.....	various		various	234,872,906	13,033,740
Municipal Improvements Assistance Act.....	1 year		2	67,819	1,762
Special Development Loan.....				138,504,747	9,757,612
Employment Loans Program 1971.....				135,104,934	8,915,073
Town of Oromocto, New Brunswick.....				851,239	51,625
Town of Oromocto, Development Corporation.....				886,736	48,427
Saint John Bridge Authority.....				5,909,499	5,105
Ottawa Civil Service Recreational Association.....	1 year		various	919,862	38,742
Securities Investment Account.....	various		various	68,337,169	936,874
Olympic Working Capital Advances.....					824,083
Advance to Unemployment Insurance Fund.....				1,719,280,356	27,316,212
Other.....					1,928,709
National Governments—					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year		3	6,921,000	242,235
France.....	1 year		3	33,472,000	1,255,200
Netherlands.....	1 year		various	13,770,000	596,700
United Kingdom—					
Financial Agreement Act, 1946.....	1 year		2	780,874,710	3,461,656
Deferred interest.....	1 year		2	101,077,267	16,050,686
France—interim credit—consolidated interest.....	1 year		3	328,000	12,300
Province—loans—					
New Brunswick—overpayment to provinces under Federal- Provincial Fiscal Arrangements Act.....	1 year		5½		33,612
Quebec—					
Debt account.....					58,944
Quebec Share of Expo.....			5.46	6,117,000	383,539
Manitoba—treasury bills.....			2½	3,249,666	81,785
Saskatchewan—treasury bills.....			2½	5,062,224	31,777
Alberta—treasury bills.....			2½	2,088,445	44,778
British Columbia—treasury bills.....			2½	3,595,822	84,625
					794,365,196

Return on Investments—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested	Amount realized
			per cent	\$	\$
Indian Affairs and Northern Development—					
Northern Canada Power Commission.....	various		various	74,353,671	3,250,852
Northwest Territories.....				84,332,394	4,815,629
Yukon Territory.....				39,375,538	2,445,708
Other.....				71,410,627	823,267
					11,335,456
Industry, Trade and Commerce.....					2,458,826
Contracts of insurance under the Export Development Corporation Act.....				769,532,428	31,003,775
					33,462,601
Labour.....					288
Manpower and Immigration.....				3,397,854	78,489
National Defence.....				20,246,345	981,105
National Revenue—Customs and Excise.....					67,614
Post Office.....					91
Regional Economic Expansion—					
Northern Canada Power Commission—					
Atlantic Provinces Power Development Act.....	various		various	220,326,110	15,525,309
Other.....				209,051,347	5,106,874
					20,632,183
Secretary of State.....					45,714
Canadian Broadcasting Corporation.....	various		various	198,415,410	11,229,677
Public Service Commission.....				288,680	57,394
Other.....				691,013	
					11,332,785
Solicitor General.....					444,014
Royal Canadian Mounted Police.....					98,018
					542,032
Supply and Services—					
Interest on monies advanced to contractors—Defence Production revolving fund.....					36,062
Interest on loans from consolidated revenue fund—					
Canadian Commercial Corporation.....					125,036
Royal Canadian Mint.....					237,254
Other.....					110,318
					508,670
Transport—					
Canadian National Railways (including Air Canada).....	various		various	2,780,384,444	70,229,780
Fraser River Harbour Commissioners.....	1 year		various	1,446,850	100,691
Hamilton Harbour Commissioners.....				2,904,247	151,317
Nanaimo Harbour Commissioners.....				169,708	13,501
National Harbours Board—					
Halifax Harbour.....				336,560	268,232
Belledune Harbour.....				2,340,875	100,000
Montreal Harbour debentures.....	on account		various	194,642,699	1,500,000
Saint John Harbour Bridge Authority.....				15,068,366	1,003,875
Three Rivers Harbour debentures.....	on account		various		109,652
Vancouver Harbour debentures.....				52,133,915	5,344,461
The St Lawrence Seaway Authority.....				701,052,542	13,687,965
Toronto Harbour Commissioners.....				498,381	37,541
Other.....					2,463,874
					95,010,889
Urban Affairs—					
Central Mortgage and Housing Corporation—					
Interest on debentures.....					397,310,706
Profits.....					2,862,756
National Capital Commission.....	1 year		various		3,284,363
					403,457,825
Veterans Affairs—					
Veterans Land Act.....					26,233,641
					1,489,205,560

(1) Balance at March 31, 1974.

Interest on Public Debt 1973-74

	Interest due dates	Period	Rate of interest per cent	Amount of principal \$	Amount of interest \$
UNMATURED DEBT					
Payable in Canadian Dollars—					
Loans:					
P 1—1936—perpetual.....	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
T 5—1953/58—75/78.....	Jan. 15—July 15	1 year	3½	207,911,500	7,796,681
T 11—1954—76.....	June 1—Dec. 1	1 year	3½	247,046,500	8,029,010
T 13—1954—79.....	April 1—Oct. 1	1 year	3½	343,246,500	11,155,512
T 15—1956—98 Conversion loan.....	Mar. 15—Sept. 15	1 year	3½	197,045,000	7,389,188
T 29—1956—83 Conversion loan.....	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,570
T 36—1959—75.....	Apr. 1—Oct. 1	1 year	5½	310,361,000	17,069,855
T 38—1960—76.....	Apr. 1—Oct. 1	1 year	5½	436,198,000	23,990,890
AT 14—1962—80 (cancelled Mar. 1/74).....	Feb. 1—Aug. 1	11 months	5½	3,251,000}	5,335,229
AT 14—1962—80.....	Feb. 1—Aug. 1	1 year	5½	94,295,000}	
AT 21—1963—88.....	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 9—1964—88.....	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT 12—1964—90.....	May 1—Nov. 1	1 year	5½	225,000,000	11,812,500
CT 17—1965—73.....	Apr. 1—Oct. 1	6 months	5	275,000,000	6,875,000
CT 24—1965—75.....	Apr. 1—Oct. 1	1 year	5½	50,000,000	2,750,000
CT 26—1966—80 (cancelled Mar. 1/74).....	Feb. 1—Aug. 1	11 months	5½	3,121,000}	3,318,058
CT 26—1966—80.....	Feb. 1—Aug. 1	1 year	5½	57,727,500}	
F 3—1966/67—80.....	Feb. 1—Aug. 1	1 year	5½	158,271,000	8,704,905
F 6—1966/67—92.....	Mar. 1—Sept. 1	1 year	5½	225,000,000	12,922,842
F 9—1967—75.....	Apr. 1—Oct. 1	1 year	5½	70,000,000	3,850,000
F 11—1967—73.....	Apr. 1—Oct. 1	6 months	5	200,000,000	5,000,000
F 12—1967—90.....	May 1—Nov. 1	1 year	5½	125,000,000	6,562,500
F 14—1967/71—74.....	June 1—Dec. 1	1 year	5½	400,000,000	22,005,646
F 22—1967—73.....	June 1—Dec. 1	10 months	6½	224,875,000	9,369,792
F 23—1967—94 (in exchange for F 22 loan).....	June 1—Dec. 1		6½	125,000	7,813
F 28—1968—74.....	June 15—Dec. 15	1 year	7	250,000,000	17,496,858
F 32—1968—75.....	Apr. 1—Oct. 1	1 year	6½	200,000,000	13,000,000
F 33—1968—95.....	Apr. 1—Oct. 1	1 year	6½	100,000,000	6,500,000
F 38—1969—74.....	Apr. 1—Oct. 1	various	7½	55,179,000}	5,527,146
F 38—1969—74 (partial exchange during year to F39)	Apr. 1—Oct. 1	various	7½	69,821,000}	
F 39—1973—84 (in exchange for F 38 loan).....	Apr. 1—Oct. 1	various	7½	69,821,000	3,535,354
F 41—1969—78.....	Jan. 1—July 1	1 year	8	125,000,000	10,000,000
F 46—1969/70—74.....	Apr. 1—Oct. 1	various	8	189,635,000}	24,534,720
F 46—1969/70—74.....	Apr. 1—Oct. 1	various	8	234,689,000}	
F 47—1969/70—86.....	Apr. 1—Oct. 1	1 year	8	676,000}	9,465,280
F 47—1969/70—86 (in exchange for F 46 loan).....	Apr. 1—Oct. 1	various	8	234,689,000}	
F 51—1970—75.....	Apr. 1—Oct. 1	1 year	7½	225,000,000	16,312,500
F 52—1970—77.....	Mar. 1—Sept. 1	1 year	7	500,000,000	34,776,397
F 54—1970—73 (matured July 1/73).....	Jan. 1—July 1	3 months	6½	150,000,000	2,437,500
F 55—1970—75.....	Jan. 1—July 1	1 year	7½	260,000,000}	28,365,625
F 55—New loan.....				175,000,000}	
F 56—1970—75.....	June 15—Dec. 15	1 year	7½	450,000,000	203,334,631
F 58—1970—73 (matured July 1/73).....	Jan. 1—July 1	3 months	6½	200,000,000	32,625,000
F 60—1970—74.....	June 15—Dec. 15	1 year	6	200,000,000	3,375,000
F 61—1971—89.....	Aug. 15—Feb. 15	1 year	6½	150,000,000	12,000,000
F 62—1971—74.....	Oct. 1—Apr. 1	1 year	5	10,125,000	17,491,447
F 63—1971—76.....	Oct. 1—Apr. 1	1 year	5½	350,000,000	21,725,000
F 64—1971—80.....	Oct. 1—Apr. 1	1 year	6½	395,000,000	12,500,000
F 65—1971—76.....	Dec. 1—June 1	1 year	5½	200,000,000	7,187,500
F 66—1971—79.....	Dec. 1—June 1	1 year	6½	125,000,000	37,882,158
F 67—1971—76.....	Feb. 1—Aug. 1	1 year	6½	585,000,000	21,875,000
F 69—1971—73 (matured Dec. 1/73).....	Dec. 1—June 1	8 months	5½	350,000,000	10,500,000
F 70—1971—74.....	June 1—Dec. 1	1 year	4½	300,000,000	5,312,500
F 71—1971—79.....	June 15—Dec. 15	1 year	5½	125,000,000	12,937,500
F 72—1972—77.....	Oct. 1—Apr. 1	1 year	6½	225,000,000}	29,250,000
F 72—1972—77 (issued April 1/73).....	Oct. 1—Apr. 1	1 year	6½	225,000,000}	
F 73—1972—74 (matured Feb. 1/74).....	Aug. 1—Feb. 1	10 months	5½	200,000,000	9,583,333
F 74—1972—77.....	Jan. 1—July 1	1 year	7	650,000,000	45,500,000
F 76—1973—78 (issued Oct. 1/73).....		6 months	7½	425,000,000	16,468,750
F 77—1973—76 (issued Dec. 1/73).....		4 months	7	125,000,000}	5,541,667
F 77—1973—76 (issued Dec. 1/73).....		2 months	7	225,000,000}	
F 78—1973—80 (issued Dec. 1/73).....		4 months	7½	475,000,000}	15,897,866
F 78—1973—80 (issued Feb. 1/73).....		2 months	7½	325,000,000}	
					327,777,721

Interest on Public Debt 1973-74—Continued

	Interest due dates	Period	Rate of interest per cent	Amount of principal \$	Amount of interest \$
UNMATURED DEBT—Concluded					
<i>Payable in Canadian Dollars—Concluded</i>					
Canada Savings Bonds:					
S 13—1958-73 (matured).....	various	various	4½	12,725,100	306,708
S 17—1962-76.....	various	various	5½	62,866,250	3,712,435
S 17—1962-76 (redeemed during 1973-74).....	various	various	5½	9,028,850	
S 18—1963-75.....	various	various	5½	40,577,100	2,388,682
S 18—1963-75 (redeemed during 1973-74).....	various	various	5½	5,506,050	
S 19—1964-74.....	various	various	5	37,355,700	2,221,835
S 19—1964-74 (redeemed during 1973-74).....	various	various	5	5,930,200	
S 20—1965-77.....	various	various	5	35,955,750	2,002,803
S 20—1965-77 (redeemed during 1973-74).....	various	various	5	4,990,850	
S 21—Centennial series 1966-79.....	various	various	5½	179,913,950	13,547,923
S 21—Centennial series 1966-79 (redeemed during 1973-74).....	various	various	5½	19,777,400	
S 22—1967-80.....	various	various	5½	93,362,150	5,724,034
S 22—1967-80 (redeemed during 1973-74).....	various	various	5½	10,554,050	
S 23—1968-82.....	various	various	6½	387,795,150	29,861,661
S 23—1968-82 (redeemed during 1973-74).....	various	various	6½	50,589,000	
SR—Special replacement series 1968-78.....	various	various	7	176,616,750	13,539,903
SR—Special replacement series 1968-78 (redeemed during 1973-74).....	various	various	7	25,396,600	
					73,305,984
S 24—1969-78.....	various	various	8 and 8½	3,906,753,950	350,508,714
S 24—1969-78 (redeemed during 1973-74).....	various	various	8 and 8½	199,021,700	
S 25—1970-81.....	various	various	6½—8	1,455,768,200	125,911,926
S 25—1970-81 (redeemed during 1973-74).....	various	various	6½—8	189,126,200	
S 26—1971-80.....	various	various	5½—6½	1,610,373,550	133,680,968
S 26—1971-80 (redeemed during 1973-74).....	various	various	5½—6½	465,828,400	
S 27—1972-84.....	various	various	5½—7½	1,398,484,800	103,704,529
S 28—1973-85.....	various	various	7—8	1,020,171,500	30,230,895
Special Non-Marketable Bonds:					
Canada Pension Plan Investment Fund.....	various	various	various	42,380,000	2,785,813
Treasury Bills.....				4,905,000,000	253,197,943
Total Interest on Bonds Payable in Canadian Dollars					1,845,821,864
<i>Payable in West German Marks—</i>					
Loan of 1968-73 (matured July /73).....	Dec. 1—June 1	3 months	6½	73,844,250	1,479,786
<i>Payable in United States Dollars—</i>					
Loans:					
1949-53/74.....	Mar. 1—Sept. 1	1 year	2½	48,755,627	1,224,844
1950-54/75.....	Mar. 15—Sept. 15	1 year	2½	30,301,591	763,937
1962-77/87.....	Apr. 15—Oct. 15	1 year	5	70,918,848	3,300,336
1968-78/88.....	June 1—Dec. 1	1 year	6½	108,108,000	6,860,562
Total Interest on Unmatured Debt.....					1,859,451,329
OTHER LIABILITIES					
Deposit and trust accounts—					
Army benevolent fund.....	Mar. 31—Sept. 30	1 year	4½	3,646,777	276,221
Burrard dry dock pontoons.....	Mar. 31—Sept. 30	1 year	3	221,100	6,487
Civil Service Insurance minor beneficiaries account..				1,797	232
Contractors securities.....	various	various	2½	4,114,786	32,682
Crown Corporations deposits—					
Atomic Energy of Canada Limited.....	various	various	various	1,000,000	94,025
Crown Assets Disposal Corporation.....	various	various	various	550,000	33,774
Export Development Corporation.....	various	various	various	43,975,579	3,379,940
Federal Court Special Funds.....	various	various	various	1,578,303	72,313
Royal Canadian Mint.....	various	various	various		17,736
Foreign claims funds.....	Mar. 31—Sept. 30	various	various	2,649,154	100,901

Interest on Public Debt 1973-74—Concluded

	Interest due dates	Period	Rate of interest per cent	Amount of principal \$	Amount of interest \$
OTHER LIABILITIES—Concluded					
Deposit and trust accounts—Concluded					
Guarantee deposits—					
reserve resources.....	various	various	2½	573,420	11,247
rotating herds.....	various	various	various	71,444	3,767
Indian band funds.....	Mar. 31	various	various	40,590,752	2,460,288
Indian compensation funds.....	Mar. 31	1 year	5	131,674	10,198
Indian estates accounts.....	Mar. 31	1 year	3	1,022,532	44,595
Indian rental suspense accounts.....	various	various		686,823	110,890
Indian savings accounts.....	Mar. 31	1 year	2	629,047	32,970
Indian special accounts.....				34,315	
Insurance benefit account.....					34
King George V silver jubilee cancer fund for Canada	Apr. 1—Oct. 1	1 year	3	65,243	289
Land assurance fund.....	Mar. 31	1 year	3	167,162	4,489
Mackenzie King trust account.....	Mar. 31	1 year	4½	308,099	12,797
Matitime Pollution Claims Fund.....				17,436,940	853,101
National Harbours Board—					
Special Account No. 2.....	Dec. 31	1 year	2½	167,080	527
Special Account No. 3.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various		8,648
Special Account No. 4.....	Dec. 31			614,693	401,773
National Museums—					
Purchase accounts.....				531,918	153,022
Trust account.....				124,495	5,623
National Second Century Fund of British Columbia					599,661cr
Post Office savings bank.....	various	various	2½	3,389,194	1,031
R.C.M.P. benefit fund.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	2½	496,802	18,570
Strathcona trust fund.....	May 15—Nov. 15	1 year	various	500,000	29,349
Treaty of Peace (Rumania) Claims Fund.....				51,108	2,683
Trust fund proportion of common school fund—					
Ontario.....	Jan. 1—July 1	1 year	5	2,677,771	75,891
Quebec.....	Jan. 1—July 1	1 year	5		58,695
Veterans administration and welfare trust fund.....	Mar. 31	1 year	2½	406,552	374
War claims fund—					
World War 1.....				283,345	14,577
World War 2.....	Mar. 31	1 year	2	1,353,252	70,559
					7,800,637
Annuity, insurance and pension accounts—					
Annuities agents pension accounts.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	111,579	5,117
Canada pension plan account.....	various	various	various	6,933,825,886	8,000,697
Canadian forces superannuation account.....	June 30—Sept. 30				189,927,730
	Dec. 31—Mar. 31	1 year		5,105,300,393}	100,582,475
Death benefits accounts—					
Public service.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	30,607,505	1,413,206
Regular forces.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	23,627,304	925,636
Supplementary retirement benefit account.....				34,864,551	1,706,754
Government annuities.....	Mar. 31	1 year	various	1,271,999,984	49,951,952
Members of Parliament retiring allowances account..	Various	1 year	4	6,409,297	274,135
Public service superannuation account.....	June 30—Sept. 30				106,774,178
	Dec. 31—Mar. 31	1 year		5,427,502,239}	202,866,916
Retirement fund.....	various	various	4	10,628	77
RCMP dependents pension account.....	Mar. 31	1 year	4	8,536,010}	334,373
RCMP superannuation account.....	June 30—Sept. 30				4,481,683
	Dec. 31—Mar. 31	1 year		315,739,762}	13,335,988
Unemployment insurance—					
Operating balances.....					974,502
Government contribution.....					
Cash deposits.....					
					681,555,419
Total interest on Other Liabilities.....					689,356,056
Total Interest on Public Debt.....					2,548,807,385

Amortization of Bond Discount and Commission Account

Loans			Unamortized balance at March 31, 1973	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1973-74	Amount ⁽²⁾ amortized in 1973-74	Unamortized balance at March 31, 1974
T 5	1953-78	3½%.....	674,586			385,477	289,109
T 11	1954-76	3½%.....	235,521			201,876	33,645
T 13	1954-79	3½%.....	572,841			88,129	484,712
T 15	1956-98	3½%.....	3,710,233			158,163	3,552,071
T 29	1958-83	4½%.....	10,287,431			987,593	9,299,838
T 36	1959-76	5½%.....	308,893			123,558	185,335
T 38	1960-76	5½%.....	211,307			70,436	140,871
AT 14	1962-80	5½%.....	1,021,660			168,724	852,936
NY	1962-87	5% payable in U.S. dollars.....	41,699			9,182	32,518
AT 21	1963-88	5%.....	1,061,667			70,000	991,667
CT 9	1964-88	5%.....	1,401,556			92,410	1,309,146
CT 12	1964-90	5½%.....	3,011,290			176,271	2,835,019
CT 17	1965-73	5%.....	29,161			29,161	
CT 24	1965-75	5½%.....	48,427			19,372	29,056
CT 26	1966-80	5½%.....	142,022			25,658	116,364
F 3	1966-80	5½%.....	2,174,429			296,513	1,877,916
F 6	1966-92	5½%.....	4,068,779			209,551	3,859,228
F 9	1967-75	5½%.....	332,221			132,888	199,333
F 11	1967-73	5%.....	216,984			216,984	
F 12	1967-90	5½%.....	3,274,376			191,671	3,082,705
F 14	1967-74	5½%.....	892,139	1,138,970		1,218,666	812,443
F 22	1967-73	6½%.....	207,064			207,064	
Special replacement series 1968-78 6-7%.....			106,383			106,383	
Germany 1968-73 6½% payable in West German marks.....			39,414			39,414	
NY	1968-88	6½% payable in U.S. dollars....	627,924			121,534	506,390
F 28	1968-74	7%.....	704,870			583,341	121,529
F 32	1968-75	6½%.....	470,032			235,016	235,016
F 33	1968-95	6½%.....	1,605,548			71,358	1,534,190
S 23	1968-82	5½-7%.....	3,505,101			3,500,101	
F 38	1969-74	7½%.....	75,775			75,775	
F 41	1969-78	8%.....	182,298			34,724	147,574
F 46	1969-74	8%.....	753,349			502,232	251,116
S 24	1969-78	7-8½%.....	14,303,294			9,033,660	5,269,635
S 25	1970-81	6½-8%.....	9,296,188			3,598,524	5,697,664
F 51	1970-75	7½%.....	837,362			418,681	418,681
F 52	1970-77	7%.....	979,412			221,754	757,658
F 54	1970-73	6½%.....	94,149			94,139	
F 55	1970-75	7½%.....	1,552,790			690,129	862,661
F 56	1970-75	7½%.....	937,202			346,044	591,158
F 58	1970-73	6½%.....	25,460			25,460	
F 60	1970-74	6%.....	319,499			264,414	55,086
F 61	1971-89	6½%.....	2,149,045			135,373	2,013,672
F 62	1971-74	5%.....	507,495			507,495	
F 63	1971-76	5½%.....	3,582,968			1,023,705	2,559,263
F 64	1971-80	6½%.....	2,229,092			318,442	1,910,650
F 65	1971-76	5½%.....	1,070,036			337,906	732,130
F 66	1971-79	6½%.....	2,877,879			466,683	2,411,196
F 67	1971-76	6½%.....	638,010			191,404	446,607
F 69	1971-73	5½%.....	393,580			393,580	
F 70	1971-74	4½%.....	295,149			177,090	118,060
F 71	1971-79	5½%.....	2,003,880			298,715	1,705,165
S 26	1971-80	5½-7½%.....	16,234,246			4,529,932	11,703,759
F 72	1972-77	6½%.....	324,164	1,851,780	-555	543,986	1,631,958
F 73	1972-74	5½%.....	137,872			137,872	
F 74	1972-77	7%.....	1,751,888			412,209	1,339,679

Amortization of Bond Discount and Commission Account—Concluded

Loans			Unamortized balance at March 31, 1973	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1973-74	Amount ⁽²⁾ amortized in 1973-74	Unamortized balance at March 31, 1974
S 27	1972-84	5½-7½%.....	15,700,186	1,209,969	-99,243	3,666,615	13,144,298
F 76	1973-78	7½%.....		499,925		49,993	449,933
F 77	1973-76	7%.....		115,628		7,935	107,693
F 78	1973-80	7½%.....		1,518,670		59,263	1,459,407
S 28	1973-85	7-8%.....		7,400,204	-230	667,000	6,732,974
			120,235,825	13,735,146	-100,028	38,972,784	95,098,215
Treasury Bills.....			36,464,394	⁽³⁾ 62,368,163		37,276,358	61,556,200
			156,700,220	76,103,309	-100,028	76,249,142	156,654,416

⁽¹⁾ Adjustments due to additional issues or refunds (—) of charges on existing issues of Canada savings bonds.
⁽²⁾ In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan, in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.
⁽³⁾ That portion of Treasury Bills discounts which is chargeable to Interest on Public Debt and which is applicable to the fiscal year following the year of issue is recorded temporarily in this account until charged to Interest on Public Debt.

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1974

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid, transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1973	Guarantees outstanding as at March 31, 1974
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PRE- DECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
<i>Land grants</i> (number of acres).....	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 127,255,778		\$ 127,255,778		
Capital and construction expenditures.....	428,396,780			(1)\$428,396,780	
Deficits and operating expenditures*.....	1,287,964,857		1,287,964,857		
Total.....	1,843,617,415		1,415,220,635	428,396,780	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits.....	(2)733,592,152	(3)359,769,032	(4)373,823,120		
Loans for betterment of, and repairs to, railway equipment.....	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	91,872,556	91,872,556			
Loans and advances including loans made in con- nection with government's relief program(5).....	5,321,494,065	3,776,290,212		(6)1,545,203,853	
Total.....	6,148,142,366	4,229,115,393	373,823,120	1,545,203,853	
<i>Stock acquired—</i>					
1,000,000 shares of no par value.....	(7)18,000,000			18,000,000	
5,000,000 shares of no par value.....	378,518,135		(8)36,555,118	341,963,017	
	396,518,135		36,555,118	(9)359,963,017	
1,235,180,591 shares of 4% preferred stock.....	1,235,180,591			(10)1,235,180,591	
Total.....	1,631,698,726		36,555,118	1,595,143,608	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	2,466,001,923	1,862,527,423			603,474,500
Loans guaranteed as to interest only by government	216,207,142	216,207,142			
Total.....	2,682,209,065	2,078,734,565			(10)603,474,500
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
<i>Land grants</i> (number of acres).....	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 24,175,758		24,175,758		
Capital and construction expenditures.....	63,452,118			63,452,118	
Operating expenditures.....	—98,510		—98,510		
Total.....	87,529,366		24,077,248	(11)63,452,118	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure divi- dends during construction.....	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment.....	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	15,681,490	15,681,490			
Temporary loans and advances including loans made in connection with government's relief program.....	8,501,922	8,501,922			
Total.....	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	75,000,000	75,000,000			
<i>Sundry assistance</i>	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1974

—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
Albert Southern Railway, New Brunswick.....	\$ 50,460	
Algoma Central and Hudson Bay Railway.....	2,048,704	
Brantford, Waterloo and Lake Erie Railway.....	57,600	
Bruce Mines and Algoma Railway.....	53,920	
Canada and Gulf Terminal Railway.....	210,054	
Canada Central Railway— Peace River Bridge.....		\$ 175,000
Central Railway of Canada, Quebec.....	30,145	
Colchester Coal and Railway Company Cumberland Railway and Coal Company, Nova Scotia.....	12,800	
Dominion Coal Company, Nova Scotia Edmonton, Dunvegan and British Columbia Railway.....	39,850	
Erie and Huron Railway.....	87,808	
Ha Ha Bay Railway Company, Quebec Harvey Branch Railway, New Brunswick.....	338,382	
Residue of cost of steamer <i>Sheba</i>	96,000	
Joggins Railway, Nova Scotia.....	231,462	
Klondyke Mines Railway.....	5,554	
Lake Erie, Essex and Detroit Railway..		78,611
Lake Erie and Detroit River Railway.....	357,451	

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
L'Assomption Railway, Quebec.....	\$ 11,200	
Leamington and St. Clair Railway.....	51,200	
Maritime Coal and Railway Company	3,200	
Minudie Coal Company, Nova Scotia....	18,544	
Napierville Junction Railway.....	173,440	
North Railway.....		\$ 250,000
North Shore Railway Company, Beers- ville Coal and Railway Company.....	27,616	
Northern New Brunswick and Seaboard Railway Company.....	108,160	
Ottawa and New York Railway.....	262,384	
Pacific Great Eastern Railway.....	2,478,500	
Phillipsburg Junction and Quarry Company.....	23,712	
Pontiac and Renfrew Railway.....	13,600	
Port Nelson Terminal.....		6,240,096
Quebec, Montmorency and Charlevoix Railway.....	96,000	
Schomberg and Aurora Railway.....	46,144	
St. Lawrence and Adirondack Railway	149,482	
St. Louis Richibucto Railway.....	22,400	
Temiskaming and Northern Ontario Railway.....	2,134,080	
Total—Other Railways.....	9,592,936	(12) 6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

(1) See items referred to in footnote (1) Statement of Net Debt in this section.

(2) As at the implementation of the Capital Revision Act, 1937.

(3) Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

(4) Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

(5) Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

(6) Loans to, and investments in, Canadian National Railways.

(7) These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

(8) Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

(9) See item referred to in footnote (5) Statement of Net Debt in this section.

(10) See Statement of Contingent Liabilities.

(11) See items referred to in footnote (3) Statement of Net Debt in this section.

(12) See items referred to in footnote (2) Statement of Net Debt in this section.

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1974

	\$		\$
CAPITAL EXPENDITURE—		Public Works (Railways)—<i>Concluded</i>	
Public Works (Canals)—		Department of Transport—<i>Concluded</i>	
Department of Public Works—		Dock and Terminal Facilities, Port aux	
Burlington Bay Canal.....	308,328	Basques, Newfoundland.....	2,926,061
Lake St. Peter.....	1,164,235	Construction of auto-ferry vessel.....	6,373,302
Department of Transport—		Piers "A" and "B"—Ogden Point—	
Chambly Canal, River Richelieu.....	579,715	Victoria B.C.....	2,847,399
Lachine Canal.....	10,526,202	Prince Edward Island Car Ferry and Ter-	
Murray Canal.....	1,248,947	minals.....	13,069,726
Ottawa Works.....	6,871,215	Residue of capital cost of S.S. <i>Charlotte-</i>	
Quebec Canal.....	34,842	town.....	1,194,145
Rideau Canal.....	143,108	Construction of new car ferry.....	7,032,720
Sault Ste. Marie Canals.....	4,935,810	S.S. <i>Scotia 2</i>	348,948
St. Anne's Lock—Railway Bridge Ile Perrot	150,000	Residue of capital cost of steamers <i>Drum-</i>	
St. Lawrence Canals.....	34,111,409	<i>nomd</i> and <i>McKee</i>	851,853
St. Lawrence Ship Canal.....	133,897	Strait of Canso.....	6,994,146
St. Ours Locks.....	614,426	Hillsborough Bridge.....	1,532,233
St. Peters Canal.....	492,024		482,959,472
Tay River Navigation.....	476,129		
Trent Canal Improvements.....	559,068	Public Works (Miscellaneous)—	
Trent River Navigation.....	19,079,651	Department of Defence Production—	
Welland Canal.....	27,244,916	Plant at Rivière du Loup.....	
Welland Ship Canal.....	130,716,890		135,209
Miscellaneous.....	125	Department of National Defence—	
	239,390,937	Military magazine danger zone.....	
			4,010
		Department of Public Works—	
Public Works (Railways)—		Bare Point Breakwater.....	
Department of Transport—			217,996
Canadian Government Railways—		Burlington Channel Improvements.....	1,392,490
Canadian Government Railways.....	64,973,475 ⁽¹⁾	Canadian Building, London, England.....	1,539,073
Cape Breton Railway.....	104,521 ⁽¹⁾	Canadian Legation Building, Tokyo, Japan	200,000
Caracquet and Gulf Shore Railway.....	209,950 ⁽¹⁾	Canadian Legation Building and Site,	
Elgin and Havelock Railway.....	33,530 ⁽¹⁾	Washington, D.C.....	477,754
Hudson Bay Railway.....	34,682,535 ⁽¹⁾	Cape Tormentine Harbour.....	95,000
Intercolonial Railway.....	109,826,449 ⁽¹⁾	Esquimalt Graving Dock.....	7,799,761
International Railway of New Brunswick	2,681,377 ⁽¹⁾	Georgian Bay to Montreal Waterway	
Lotbinière and Megantic Railway.....	336,875 ⁽¹⁾	Survey.....	918,797
National Transcontinental Railway.....	160,994,649 ⁽¹⁾	Government Buildings, Ottawa.....	35,260,968
New Brunswick and Prince Edward Island		Halifax Elevator Site.....	86,512
Railway.....	361,541 ⁽¹⁾	Halifax Harbour Improvements.....	13,025,454
Newfoundland Railway.....	25,080 ⁽¹⁾	Kingston Graving Dock.....	556,589
Northwest Communication System.....	17,884,025 ⁽¹⁾	Land and Cable Telegraph Line.....	348,321
Prince Edward Island Railway.....	6,797,222 ⁽¹⁾	Levis Graving Dock.....	971,593
Quebec Bridge.....	21,706,664 ⁽¹⁾	Miscellaneous Sites for Government	
Quebec and Saguenay Railway.....	7,120,896 ⁽¹⁾	Buildings.....	208,012
Salisbury and Albert Railway.....	84,390 ⁽¹⁾	Miscellaneous Wharves.....	1,223,857
St. Martin's Railway.....	72,625 ⁽¹⁾	Montreal Harbour Improvements.....	1,060,343
Temiscouata Railway.....	480,000 ⁽¹⁾	New public buildings for Petitcodiac, N.B..	1
York and Carleton Railway.....	20,976 ⁽¹⁾	Ottawa—Expropriations of property be-	
Other Railways and Miscellaneous—		tween Sparks and Wellington Streets,	
Auto-ferry vessel for service between Yar-		east of Elgin Street.....	855,581
mouth, N.S. and the New England		Port Arthur and Fort William and River	
States.....	1,035,733	Kaministiquia Improvements.....	16,249,020
Canada Central Railway—		Port Colborne Harbour.....	904,459
Peace River Bridge.....	175,000 ⁽²⁾	Quebec Harbour Improvements.....	10,326,479
Digby and Annapolis Railway.....	660,683 ⁽³⁾	Rainy River Lock and Dam.....	134
Governor General's Cars.....	71,539	Sorel Harbour Improvements.....	1,806,541
Port Nelson Terminal.....	6,240,096 ⁽²⁾	St. Andrew Rapids including Red River	
Residue of cost of steamer <i>Sheba</i>	78,611 ⁽²⁾	Improvement.....	1,569,777
North Railway.....	250,000 ⁽²⁾	Saint John Harbour Improvements.....	19,300,823
North Sydney, N.S. and Port aux		Tiffin Harbour Improvements.....	481,622
Basques, Newfoundland, Ferry and		Toronto Harbour Improvements.....	9,331,987
Terminals—		Toronto, New Dominion Building.....	1,166,647
Dock and Terminal Facilities, North		Upper St. Lawrence River—Channel Im-	
Sydney, N.S.....	2,880,497	provements.....	468,098

Net Debt—Concluded

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1974—Concluded

	\$		\$
CAPITAL EXPENDITURE—Concluded		OTHER NON-ACTIVE ACCOUNTS—	
Public Works (Miscellaneous)—Concluded		Loans—	
Department of Public Works—Concluded		Department of Transport—	
Vancouver Harbour Improvements.....	3,600,079	Canadian Government Merchant Marine, Limited.....	8,098,389
Victoria Harbour, British Columbia—Im- provements.....	2,334,089	National Harbours Board—	
Victoria Harbour, Ontario—Improvements	761,802	Chicoutimi.....	3,830,286
Yukon Territory Works (part).....	1,638,069	Churchill.....	8,857,289
Department of Transport—		Halifax.....	29,890,788
Canadian Government Trans-Atlantic Air Services.....	1,670,000	Montreal—Jacques Cartier Bridge— Advances for payment for guaranteed interest.....	6,489,605
Civil Aviation—Airways, Airports and radio stations.....	83,916,341	Quebec.....	52,075,243
Eastern Arctic Patrol Vessel.....	3,229,293	Saint John.....	34,770,238
General Service Workboat, Parry Sound, Ontario, Agency.....	31,385	Three Rivers.....	3,987,356
General Service Workboat for use at St. John's Newfoundland.....	64,556		147,999,194 ⁽⁴⁾
Government Shipbuilding program.....	53,325,521	Miscellaneous Non-Active Accounts—	
Hopper barge <i>Chesterfield</i>	233,941	Canadian Pacific Railway (old).....	62,791,435 ⁽³⁾
Icebreaker and Service Vessels.....	9,609,996	Canadian National Railway Stock.....	359,963,017 ⁽⁵⁾
Lighthouse Supply and Buoy Vessel for the West Coast.....	923,360	Soybean Flour Suspense Account (Trade and Commerce).....	125,936
Lighthouse Supply and Buoy Vessel for the East Coast.....	1,709,767	Loans and Advances—	
Lightship for the Port of Saint John, N.B.....	663,406	Sundry Government Agencies—	
St. Lawrence River Improvements.....	110,372,850	High Commissioner's Office Suspense (Ex- ternal Affairs).....	2,043
Tug <i>Ocean Eagle</i>	91,071	Soldier and General Land Settlement Loans.....	7,079
Vessels for Pacific Ocean Weather Station "P".....	1,770,097	Other Governments—	
Yukon Territory Works (part).....	283,323	Italian Government—Wheat purchases 1915 (Trade and Commerce).....	703
National Harbours Board—		Miscellaneous—	
Churchill Port and Terminals.....	12,790,681	Abasand Oils Ltd. (Energy, Mines and Resources).....	1,801,621
Halifax Elevator Site.....	21,538	Victoria Shipowners Ltd.—Balance remain- ing after liquidation (Transport).....	621,987
Prescott Elevator.....	4,707,440	Investments—	
Port Colborne Elevator.....	2,356,218	Quebec Turnpike Trust Bonds (Finance). Grand Trunk Railway Preference Stock (Transport).....	20,000
Saint John Wharf Site.....	4,531		121,740
Land in Parish Ste. Foy and Parish of St. Felix de Cap Rouge—Quebec.....	13,602	Department of Veterans Affairs—	
	424,105,864	University Hospital, Edmonton, Alberta.....	100,000
Military Property and Stores—		Total Other Non-active Accounts.....	573,554,755
National Defence—		CONSOLIDATED DEFICIT ACCOUNT.....	16,386,045,395
Military Property and Stores.....	12,585,705		
Less—Fort Osborne Barracks, Winnipeg.....	—62,947	Net Debt.....	18,128,455,346
St. Helen's Island, Barracks, site.....	—19,783		
	12,502,975		
Territorial Accounts—		SUMMARY	
Indian Affairs and Northern Development—		Capital.....	1,168,855,196
Dominion Lands Expenditure to March 31, 1911.....	10,425,396	Other Non-Active Accounts.....	573,554,755
Less—Received from Dominion Lands.....	—4,275,526	Consolidated Deficit Account.....	16,386,045,395
Northwest Rebellion.....	826,078		
Northwest Territories, Organization.....	1,460,000		
Northwest Territories, Purchase.....	1,460,000		
	9,895,948		
Total Capital Expenditures.....	1,168,855,196		18,128,455,346

⁽¹⁾ Included in Statement—Assistance to Railways, footnote ⁽¹⁾.⁽²⁾ Included in Statement—Assistance to Railways, footnote ⁽¹²⁾.⁽³⁾ Included in Statement—Assistance to Railways, footnote ⁽¹¹⁾.⁽⁴⁾ See also Schedule F, explanation No. 32, 1969-70 Public Accounts of Canada.⁽⁵⁾ Included in Statement—Assistance to Railways, footnote ⁽⁹⁾.

Cost of Issuing New Loans

	\$	\$	\$		\$	\$	\$
Canada savings bonds, series 25, dated November 1, 1974—				Loan of 1964/65-90 (CT 12)—			
Printing and distribution of bonds—printing.....			5,423 02	Printing and distribution of bonds—printing.....			821 08
Canada savings bonds, series 25, dated November 1, 1970—				Loan of 1964-74 (F 14)—			
Printing and distribution of bonds—printing.....			12,125 42	Administrative expenses—			
Canada savings bonds, series 26, dated November 1, 1971—				Postage and express.....	21 03		
Printing and distribution of bonds—distribution.....			170 30	Communication services..	3,647 30		
Canada savings bonds, series 27, dated November 1, 1972—				Sundries.....	370 42	4,038 75	
Administrative expenses—				Advertising and publicity—			
Postage and express.....	810 20			Publications.....		12,984 71	
Communication services..	14 70	824 90		Printing and distribution of bonds—printing.....		5,590 14	22,613 60
Advertising and publicity—				Loan of 1969/70-86 (F 47)—			
Television.....	299 00			Printing and distribution of bonds—printing.....			5,722 76
Display and outdoor advertising.....	1,428 55			Loan of 1970-75 (F 55)—			
Literature and miscellaneous.....	3,000 00			Administrative expenses—			
Provincial Press Liaison..	26 16	4,753 71		Postage and express.....	455 00		
Printing and distribution of bonds—				Communication services..	3,743 81		
Printing.....	134,725 55			Sundries.....	228 90	4,427 71	
Distribution.....	10,536 65	145,262 20	150,840 81	Printing and distribution of bonds—printing.....		8,473 60	12,901 31
Canada savings bonds, series 28, dated November 1, 1973—				Loan of 1971-74 (F 62)—			
Administrative expenses—				Printing and distribution of bonds—printing.....			225 00
Travel.....	46,673 33			Loan of 1971-79 (F 66)—			
Postage and express.....	109,977 46			Administrative expenses—			
Communication services..	12,969 68			Stationery and printing...	2,044 82		
Stationery and printing...	88,767 86			Sundries.....	362 81	2,407 63	
Organization expenses...	18,024 18	276,412 51		Advertising and publicity—			
Advertising and publicity—				Publications.....		89 60	2,497 23
Publications.....	803,463 88			Loan of 1972-77 (F 72)—			
Radio.....	369,132 35			Administrative expenses—			
Television.....	450,243 27			Postage and express.....	21 04		
Display and outdoor advertising.....	146,196 86			Communication services..	3,647 30		
Direct mail.....	15,277 28			Sundries.....	370 43	4,038 77	
Literature and miscellaneous.....	114,203 61			Advertising and publicity—			
Provincial Press Liaison..	57,889 53	1,956,406 78		Publications.....		12,984 71	
Printing and distribution of bonds—				Printing and distribution of bonds—printing.....		11,953 48	28,976 96
Printing.....	624,754 86			Loan of 1972-74 (F 73)—			
Distribution.....	69,252 68	694,007 54	2,926,826 83	Advertising and publicity—			
				Publications.....			35 40
				Loan of 1972-77 (F 74)—			
				Advertising and publicity—			
				Publication.....		35 40	
				Printing and distribution of bonds—printing.....		2,358 88	2,394 28

Cost of Issuing New Loans—Concluded

	\$	\$	\$		\$	\$	\$
<hr/>				<hr/>			
Loan of 1972-77 (F 75)—				Loan of 1974-80 (F 78)—			
Advertising and publicity—				Administrative expenses—			
Publications.....			35 40	Postage and express.....	1,666 53		
				Communication services..	5,856 11		
				Stationery and printing...	4,042 87		
					<hr/>	11,565 51	
Loan of 1973-78 (F 76)—							
Administrative expenses—				Advertising and publicity—			
Postage and express.....	1,443 33			Literature and miscella-			
Communication services..	7,009 56			neous.....		14,640 73	
Sundries.....	716 39			Printing and distribution of			
	<hr/>	9,169 28		bonds—printing.....		21,089 50	
Advertising and publicity—						<hr/>	47,295 74
Publications.....		25,094 20		Loan of 1973-80 (F 79)—			
Printing and distribution of				Administrative expenses—			
bonds—printing.....		15,081 70		Postage and express.....	64 63		
		<hr/>	49,345 18	Communication services..	2,550 88		
					<hr/>	2,615 51	
Loan of 1974-76 (F 77)—						<hr/>	2,615 51
Administrative expenses—				Loan of 1974-79 (F 80)—			
Postage and express.....	1,656 03			Printing and distribution of			
Communication services..	5,856 11			bonds—printing.....			8,638 11
Stationery and printing...	480 76						
	<hr/>	7,992 90		Loan of 1958-83 (T 29)—			
				Printing and distribution of			
Advertising and publicity—				bonds—printing.....			12,665 39
Literature and miscella-				Loan of 1959-75 (T 36)—			
neous.....		14,640 72		Printing and distribution of			
Printing and distribution of				bonds—printing.....			2,329 20
bonds—printing.....		15,900 44					<hr/>
		<hr/>	38,534 06				3,333,032 59
							<hr/>

Servicing of Public Debt

To whom paid	Service	\$	\$
Sundry Banks, Canada.....	Expenses of Redemption and Transfer of Bonds Commission payable to banks for redemption of Canada savings bonds.....		1,064,459
Bank of Montreal, New York.....	Other Servicing Charges Commission for cashing coupons and for paying of registered interest.....	3,248	
Bank of Montreal Trust Co., New York.....	Fees for acting as registrar.....	180	
Bank of Canada.....	Fees for acting as registrar <i>re:</i> Deutsch bank (German Loan)	113,872	
Sundry Banks, Canada.....	Commission for cashing coupons and for paying of registered interest.....	813,872	
Sundry Banks, Canada.....	Postage and insurance expense.....	960	932,132
			1,996,591

Losses of \$1,000 or more due to Accidental Destruction of, or Damage to, Assets which would normally be covered by Insurance had such coverage existed

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....	25,000	9,800		9,572		44,372
Communications.....			19,643	4,511		24,154
Consumer and Corporate Affairs.....		12,000				12,000
Energy, Mines and Resources.....			8,200	13,853		22,053
Environment.....	7,632	2,500	75,559	52,227	25,400	163,318
External Affairs.....		5,817		5,680		11,497
Indian Affairs and Northern Development.....	235,528	10,000	57,904	35,900	160,900	500,232
Industry, Trade and Commerce— Statistics Canada.....				3,032		3,032
National Defence.....	96,001	79,919	137,939	2,957		316,816
National Health and Welfare.....	26,900	6,500	24,060	27,146	1,950	86,556
National Revenue— Customs and Excise.....				3,386		3,386
Taxation.....			1,937			1,937
Post Office.....		25,446	6,576	11,670		43,692
Public Works.....	51,023		1,766	9,132	128,982	190,903
Secretary of State— National Film Board.....				8,413		8,413
Solicitor General— Correctional Services.....		2,077	13,696			15,773
Royal Canadian Mounted Police.....					3,168	3,168
Transport.....	17,370	1,089	101,104	42,270	8,646	170,479
Treasury Board— National Research Council.....		1,000		5,806		6,806
Urban Affairs— National Capital Commission.....	222,900	1,600	4,600	5,800		234,900
Veterans Affairs.....			1,785			1,785
Total.....	682,354	157,748	454,769	241,355	329,046	1,865,272

Educational Leave Costs Granted under Section 57 of the Public Service Terms and Conditions of Employment Regulations

Department or agencies	No. of employees	Amount of allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture.....	22	133,098	3,525		12,827	627		150,077
Communications.....	6	57,363			5,268	308	212	63,151
Consumer and Corporate Affairs....	4	21,560			1,240	332	259	23,391
Energy, Mines and Resources.....	5	47,409	430		1,894	172	368	50,273
Environment.....	110	548,557	18,867	1,508	28,459	2,019	7,328	606,738
External Affairs—								
Department.....	7	46,899			5,410	1,369		53,678
Canadian International Development Agency.....	10	21,684	13,203	1,678	1,651	213	900	39,329
Finance—								
Department.....	5	31,926	3,006		1,255	206	197	36,590
Insurance.....	1				585	192		777
Indian Affairs and Northern Development.....	28	159,456	9,085	2,200	19,464	4,850	9,352	204,407
Industry, Trade and Commerce—								
Department.....	2	19,522	4,145		1,087	178	25	24,957
Statistics Canada.....	9	34,373	1,602		2,446	340	208	38,969
Justice.....	2		2,791	1,144			2,960	6,895
Manpower and Immigration.....	6	30,552			2,968	292		33,812
National Defence.....	11	67,186			805			67,991
National Health and Welfare.....	38	130,064	4,670	21,000	19,787	1,255	550	177,326
National Revenue—								
Taxation.....	2	526						526
Post Office.....	1				778	437		1,215
Privy Council.....	2	26,114	4,396	5,238	2,282	233	31	38,294
Public Works.....	6	32,136	1,950	2,980	2,063	221	937	40,287
Regional Economic Expansion.....	2	11,334	750	1,400	2,250	400		16,134
Secretary of State—								
Department.....	7	58,830	5,006	3,828	5,550	688	2,276	76,178
Public Service Commission.....	21	146,042	3,836		7,437	164	2,206	159,685
Solicitor General—								
Correctional Services.....	34	208,283	5,137		15,716	457		229,593
Supply and Services.....	2	15,450			915	250		16,615
Transport—								
Department.....	1	11,550	1,328		600	5	25	13,508
Canadian Transport Commission	1	3,101						3,101
Treasury Board.....	3	31,300	9,623	3,954	295	183		45,355
Urban Affairs.....	1	4,257	175		731			5,163
National Capital Commission.....	2	8,604	1,013		800			10,417
Veterans Affairs.....	5	13,709			2,905	559		17,173
Total.....	356	1,920,885	94,538	44,930	147,468	15,950	27,834	2,251,605

Report of Surplus Material Disposed of in 1973-74

Department or Agency	Obsolete but Serviceable		Surplus but Serviceable		Surplus but Repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....			6,818	82	35,139	120
Communications.....	72,984	5,710	262,408	7,123	15,476	206
Canadian Overseas Telecommunica- tions Corporation.....					2,450	
Consumer and Corporate Affairs.....	573 ⁽¹⁾	108	931 ⁽²⁾	138	1,753	
Energy, Mines and Resources.....	204,696 ⁽³⁾	6,471	138,406	4,300	57,035	1,196
Atomic Energy of Canada Limited.....	8,695	905	118,133	7,655	39,668	229,079
Environment.....	17,759 ⁽⁴⁾	1,201	645,101 ⁽⁵⁾	64,527	101,666	2,415
Great Lakes Fishery Commission.....					1,424	145
External Affairs.....					151,788	369
Canadian International Develop- ment Agency.....					83	
Finance.....			199	50		
Indian Affairs and Northern Develop- ment.....	23,150	1,423	91,399 ⁽⁶⁾	12,701	41,448	10,000
Industry, Trade and Commerce.....					17	
Statistics Canada.....						35
Justice.....					49	
Labour.....			100	62	2,545	
Information Canada.....			278	131	502	
Manpower and Immigration.....	65	28	2,675 ⁽⁷⁾	426	6,066	734
National Defence.....	14,594,262 ⁽⁸⁾	541,493 ⁽⁸⁾	10,194,903 ⁽⁹⁾	870,691 ⁽⁹⁾	2,250,273	1,269,339
Defence Construction (1951) Limited..					413	
Defence Research Board.....	12,606	462	117,306 ⁽¹⁰⁾	37,595	31,754	12,604
National Health and Welfare.....	47,686 ⁽¹¹⁾	1,105	26,797 ⁽¹²⁾	6,617	15,510	4,347
National Revenue—						
Customs and Excise.....	21,785	5,378	2,327	300	14,483	
Taxation.....	2,269,133 ⁽¹³⁾	1,399	79,232	2,522	66,795	19
Post Office.....	1,436	219	232,387	35,491	20,302	4,427
Privy Council—						
Privy Council Office.....					4,160	
Economic Council of Canada.....					740	
Public Works.....	14,440	2,100	63,864 ⁽¹⁴⁾	14,395	29,740	2,607
Regional Economic Expansion.....	16,338	5,044	2,931	819	212,677	1,237
Secretary of State—						
Department.....					461	
Canadian Broadcasting Corporation..			371,967	3,844	525	
National Film Board.....					85	
Public Archives.....					50	16,285
Public Service Commission.....			700	180	10	26
Solicitor General—						
Royal Canadian Mounted Police.....	187,865	5,641	38,295 ⁽¹⁵⁾	12,226	143,771	6,283
Canadian Penitentiary Service.....	2,605	418	174,955 ⁽¹⁶⁾	27,462	10,865	12,502
National Parole Board.....					25	
Supply and Services—						
Department.....	443,291 ⁽¹⁷⁾	2,388	1,498,537 ⁽¹⁸⁾	179,975	552,703	3,427
Crown Assets Disposal Corporation...			2,630	427	2,190	10
Canadian Arsenals Limited.....			70,982 ⁽¹⁹⁾	13,073	663	
Royal Canadian Mint.....			16,305	700	3,120	446

Report of Surplus Material Disposed of in 1973-74—Concluded

Department or Agency	Obsolete but Serviceable		Surplus but Serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Transport—						
Department.....	100,534 ⁽²⁰⁾	10,324	513,578 ⁽²¹⁾	64,711	156,293	26,216
Canadian Transport Commission.....					35	
National Harbours Board.....			800	16	2,627	
Pacific Pilotage Authority.....					38,200	
St Lawrence Seaway Authority.....	2,371	122	122,584 ⁽²²⁾	68,701	14,566	51,294
Treasury Board—						
National Research Council.....	32,498	493	122,513	4,353	12,882	895
Urban Affairs—						
Central Mortgage and Housing Corporation.....			2,753	309	5,376	20
Veterans Affairs.....	3,411	201	62,387 ⁽²³⁾	8,887	30,911	2,197
Totals.....	18,078,183	592,633	14,985,181	1,450,489	4,079,314	1,658,480

⁽¹⁾ Included in this amount is materiel at a reported cost of \$80.52 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽²⁾ Included in this amount is materiel at a reported cost of \$104.26 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽³⁾ Included in this amount is materiel at a reported cost of \$182.60 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽⁴⁾ Included in this amount is materiel at a reported cost of \$19.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽⁵⁾ Included in this amount is materiel at a reported cost of \$1,698.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽⁶⁾ Included in this amount is materiel at a reported cost of \$765.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽⁷⁾ Included in this amount is materiel at a reported cost of \$59.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽⁸⁾ Included in these amounts is materiel for a declared value of \$1,239,144.01 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$6,283.27 and materiel at a reported cost of \$313,344.49 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽⁹⁾ Included in these amounts is materiel for a declared value of \$1,200.00 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$9.36 and materiel at a reported cost of \$53,666.40 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁰⁾ Included in this amount is materiel at a reported cost of \$1,133.34 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹¹⁾ Included in this amount is materiel at a reported cost of \$465.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹²⁾ Included in this amount is materiel at a reported cost of \$458.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹³⁾ Included in this amount is materiel at a reported cost of \$300.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁴⁾ Included in this amount is materiel at a reported cost of \$46.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁵⁾ Included in this amount is materiel at a reported cost of \$8,565.75 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁶⁾ Included in this amount is materiel at a reported cost of \$655.17 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁷⁾ Included in this amount is materiel at a reported cost of \$2,165.26 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁸⁾ Included in this amount is materiel at a reported cost of \$2,930.44 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽¹⁹⁾ Included in this amount is materiel at a reported cost of \$3,132.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽²⁰⁾ Included in this amount is materiel at a reported cost of \$108.00 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽²¹⁾ Included in this amount is materiel at a reported cost of \$254.95 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽²²⁾ Included in this amount is materiel at a reported cost of \$843.14 of which Crown Assets Disposal Corporation has authorized the destruction.

⁽²³⁾ Included in this amount is materiel at a reported cost of \$796.46 of which Crown Assets Disposal Corporation has authorized the destruction.

Summary of Accounts Properly Chargeable to the Fiscal Year 1973-74 but carried over to the Fiscal Year 1974-75

Department	Vote No.	Invoice received on or before April 30, 1974				Invoice received after April 30, 1974	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Agriculture.....	1		18,240		156,515		
	5			41,321	18,915	8,143	116,480
	10	367				12,348	19,067
	25					422	23,343
	30					3,165	11,635
	45						606,000
		367	18,240	41,321	175,430	24,078	776,525
Communications.....	1		2,271		18,501	6,963	81,581
	5		20,298		10,229		1,312
Canadian Radio Television Commission.....	15				27,563	497	7,522
			22,569		56,293	7,460	90,415
Consumer and Corporate Affairs.....	1					8,915	23,040
	5					5,306	10,847
	10					2,854	13,608
	15					79	85,131
	25B						7,834
						17,154	140,460
Energy, Mines and Resources—							
Department.....	1				23,652		5,971
	5				36,529		26,336
	20				105,535		40,161
National Energy Board.....	55					2,968	3,480
Energy Supplies Allocation Board.....	Stat.		8,095				
			8,095		165,716	2,968	75,948
Environment.....	1	176,707		253,152		19,082	10,366
	5	29,955		5,160	3,934	10,622	52,993
	10	82,113		1,476,998	232	19,577	16,937
	15	1,469	11,320	3,851	42,680	23,641	334,935
	20			98,760	56,791	225	34,039
		290,244	11,320	1,837,921	103,637	73,147	449,270
External Affairs—							
Department.....	1		30,268		61,037	51,155	47,382
	5				53,582		60,120
Canadian International Development Agency.....	20		(1)826		(2)11,419		(2)3,123
International Joint Commission.....	180				207		1,015
			31,094		126,245	51,155	111,640
Finance—							
Department.....	1					62	16,992
Auditor General.....	20					1,182	878
Insurance.....	20				1,000		
Tariff Board.....	Stat.						414
					1,000	1,244	18,284
Governor General and Lieutenant Governors.....	1					2,756	288
						2,756	288
Indian Affairs and Northern Development.....	1					93	10,525
	5	77,468	(3)5,350	4,875,625	(3)210,248	13,840	563,456
	10			677,150	16,662		68,279
	25		3,141		4,876		1,436
	30				23,607		7,623
	70		2,455		42,120	4,970	56,440
	75			124,791	(4)9,099	3,230	23,686
		77,468	10,946	5,677,566	306,612	22,133	731,445
Industry, Trade and Commerce—							
Department.....	1		138		6,066	12,287	76,128
	10				71,379		3,246,872
	25						34,394
	30						787
	35						44,775
Statistics Canada.....	Stat.					7,719	62,039
			138		77,445	20,006	3,464,995

Summary of Accounts Properly Chargeable to the Fiscal Year 1973-74 but carried over to the Fiscal Year 1974-75—Continued

Department	Vote No.	Invoice received on or before April 30, 1974				Invoice received after April 30, 1974	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Justice.....	1		2,175		12,233	2,451	27,942
	5		1,936		7,383		5,749
	10		30		643	471	1,406
			4,141		20,259	2,922	35,097
Labour—							
Department.....	1					10,152	20,709
Information Canada.....	5				1,907	275	553
					1,907	10,427	21,262
Manpower and Immigration—							
Department.....	1					12,071	17,780
	5					61,966	100,957
	10			11,514		8,438	162,376
	15					5,303	14,568
	20					1,359	2,488
				11,514		89,137	298,169
National Defence.....	1	868,083		20,668,177		569,882	5,565,759
	5	358,681		3,506,014			2,020,892
	15	7,000		179,813		862	32,473
	25	3,006		15,316			
		1,236,770		(5)24,369,320		570,744	7,619,124
National Health and Welfare—							
Department.....	1				2,583	747	7,833
	5					5,192	3,628
	15		89			59	1,029
	25		7		14,782	20,477	494,901
	30					1,472	15,888
	35					1,672	171,176
	40				1,536	18,766	47,450
	45				268,356		232,481
	50					57	13,996
Medical Research Council.....						2,276	
			96		287,257	50,718	988,382
National Revenue—							
Customs and Excise.....	1		4,354		6,483	32,050	72,673
Taxation.....	5		290		16,740	50,802	74,341
			4,644		23,223	82,852	147,014
Parliament—							
House of Commons.....	5		1,134				
Post Office.....	1		29,406		148,244	51,541	102,699
	5		409,175		79,904	3,506	335,982
			438,581		228,148	55,047	438,681
Privy Council—							
Privy Council Office.....	1					12,736	59,937
	5					1,651	1,857
Commissioner of Official Languages.....	15		408		1,502		441
Economic Council of Canada.....	20					719	11,415
Public Service Staff Relations Board.....	25				880	5	6,073
			408		2,382	15,111	79,723
Public Works—							
Department.....	1		44,781		7,670	1,032	13,878
	5		1,658		11,872	380	9,959
	10		19,606		581,173		152,794
	15	1,946		2,521,749	76,014	6,293	192,969
	20				2,601		3,412
	25						5,564
	35				17,314		
	40				6,073		
Environment.....	5				582		
	CA				930		4,443

Summary of Accounts Properly Chargeable to the Fiscal Year 1973-74 but carried over to the Fiscal Year 1974-75—Continued

Department	Vote No.	Invoice received on or before April 30, 1974				Invoice received after April 30, 1974	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Public Works—Concluded							
External Affairs.....	CA						653
Indian Affairs and Northern Development.....	10				7,000		
	CA			213	39,743	7,456	127
National Capital Commission.....	CA				15,486		12,092
National Health and Welfare.....	CA				5,000		
Royal Canadian Mounted Police.....	20			616	2,324		
Solicitor General.....	10				117,849		
	CA				82		
Transport.....	CA				4,452		1,116
Unemployment Insurance Commission.....	5				8,677		
		1,946	66,045	2,522,578	904,842	15,161	397,007
Regional Economic Expansion.....							
	1		394		4,965	3,332	38,461
	5					800	769
	10				75,489		906,599
			394		80,454	4,132	945,829
Science and Technology—							
Department.....	1				27	7,863	65,301
Science Council of Canada.....	5	19,608				23	754
		19,608			27	7,886	66,055
Secretary of State—							
Department.....	1		21,851		17,217		
	5				1,284		
	15		3,851		2,693		19,849
	20		3		595		
	25		822		7,150		7,833
	30		5,614		5,066		
	40		559		73		
Canadian Film Development Corporation.....							2,155
National Library.....	80		15,839			21	41
National Museums of Canada.....	85					54,844	38,837
Public Archives of Canada.....	85				2,706		38,618
Public Service Commission.....		239,051	7	487,901	218	45,924	95,942
Representation Commissioner.....	Stat.		60			216	60
		239,051	48,606	487,901	37,002	101,005	203,335
Solicitor General—							
Department.....	1			6,343		5,421	1,735
	5		6,472		13,916	42,515	130,789
	10		58		6,663	2,528	76,692
	15		14		13,884	5,972	77,703
Royal Canadian Mounted Police.....	20		8,163		23,226	36,042	174,512
	25		9,018		12,428	6,708	39,441
			23,725	6,343	70,117	99,186	500,872
Supply and Services.....							
	1						795
	5					626	15,831
						626	16,626
Transport—							
Department.....	1					4,205	16,686
	5		830		61,779	6,132	211,631
	10				568	375	98,368
	15	31,200	19,785	145,400	140,612	1,505	80,325
	20	10,000		1,515,700	30,001	55	38,969
	35		38,722		716		20,847
	40						238
	50				2,184		23,465
Canadian Transport Commission.....	65				1,410	7,961	71,986
		41,200	59,337	1,661,100	237,270	20,233	562,515
Treasury Board—							
Board.....	1						4,743
National Research Council of Canada.....	25		9,128		84,145	532	38,895
			9,128		84,145	532	43,638

Summary of Accounts Properly Chargeable to the Fiscal Year 1973-74
but carried over to the Fiscal year 1974-75—Concluded

Department	Vote No.	Invoice received on or before April 30, 1974				Invoice received after April 30, 1974	
		Inter-departmental		Other		Inter-depart- mental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Urban Affairs.....	1					4,329	53,644
						4,329	53,644
Veterans Affairs.....	1				771		
	15				71		474
	30					26	3,643
	35				162		36
	45		53		156,757	2,398	190,142
	55				199	287	1,641
	GG 20		2,759		29,493		35,397
	DND 1		115		18,402		3,476
	CIDA 30		44		3,974		2,383
			2,971		209,829	2,711	237,192
Total.....		1,906,654	761,612	36,615,564	3,199,240	1,354,861	18,513,435

(1) Difficulties in obtaining certification for payment.
(2) Late submission of travel claims.
(3) The difference between the appropriations and the expenditures was \$1,280,820 but in this unexpended amount were unexpended grants of \$802,122 and \$263,100 for Indian Economic Development Fund contributions which Treasury Board restricted and could not be utilized to pay outstanding accounts, consequently the unpaid accounts listed above are being reported accordingly.
(4) The unexpended amount in Vote 75 was \$118,899, however, this amount includes \$93,000 for Canal Bridge contributions and \$16,800 for Canadian Wildlife Service which could not be used to pay outstanding accounts.
(5) An amount of \$2,311,970 was lapsed in National Defence Appropriations and was not available for payment of accounts in accordance with a Treasury Board requirement to reserve funds for unpaid 1973-74 civilian pay adjustments and to offset, in Vote items, statutory pension costs that exceeded the amount provided in Estimates.

Government of Canada Equity in Crown Corporations as at March 31, 1974

Corporation	Recorded government equity	Unrecorded government equity	Total government equity
	\$	\$	\$
Air Canada.....	253,792,423	48,522,000	302,314,423
Atlantic Pilotage Authority.....		404,908	404,908
Atomic Energy of Canada Limited.....	755,216,085	(1)120,500,352	875,716,437
Bank of Canada.....	(2)5,920,000	24,080,000	30,000,000
Canada Deposit Insurance Corporation.....	10,000,000	10,079,129	20,079,129
Canadian Arsenal Limited.....	3,500,000	30	3,500,030
Canadian Broadcasting Corporation.....	207,415,910	-59,974	207,355,936
Canadian Commercial Corporation.....	13,300,000	-472,254	12,827,746
Canadian Dairy Commission.....	1,854,189	(3)4,993,193	6,847,382
Canadian Film Development Corporation.....	4,437,534	216,490	4,654,024
Canadian Livestock Feed Board.....	822,379		822,379
Canadian National Railways.....	(4)2,527,086,117	787,865,700	3,314,951,817
Canadian National (West Indies) Steamships Limited.....	325,000	227,652	552,652
Canadian Overseas Telecommunications Corporation.....	41,054,142	66,923,467	107,977,609
Canadian Patents and Development Limited.....	296,199	344,700	640,899
Canadian Saltfish Corporation.....	3,465,000		3,465,000
Cape Breton Development Corporation.....		42,643,760	42,643,760
Central Mortgage and Housing Corporation.....	6,543,710,840	(5)53,353,220	6,597,064,060
Company of Young Canadians.....		1,032,570	1,032,570
Crown Assets Disposal Corporation.....	13,239,560	186,233	13,425,793
Defence Construction (1951) Limited.....		31	31
Eldorado Aviation Limited.....		257,039	257,039
Eldorado Nuclear Limited.....	(6)63,009,939	(7)32,943,277	95,953,216
Export Development Corporation.....	737,737,805	(8)48,043,388	785,781,193
Farm Credit Corporation.....	1,420,800,811	(9)30,863,170	1,451,663,981
Freshwater Fish Marketing Corporation.....	9,615,579		9,615,579
Great Lakes Pilotage Authority Limited.....		62,265	62,265
Industrial Development Bank.....		30,629,912	30,629,912
Laurentian Pilotage Authority.....		427,436	427,436
National Arts Centre Corporation.....		-90,285	-90,285
National Battlefields Commission.....		2,184,526	2,184,526
National Capital Commission.....	64,465,364	183,464,701	247,930,065
National Harbours.....	275,272,158	(10)279,499,966	554,772,124
Northern Canada Power Commission.....	74,353,671	23,098,294	97,451,965
Northern Transportation Company Limited.....	44,600,000	(11)7,922,349	52,522,349
Pacific Pilotage Authority.....		781,925	781,925
Royal Canadian Mint.....	7,142,000	5,013,746	12,155,746
St. Clair River Broadcasting Limited.....		-2,525,931	-2,525,931
St. Lawrence Seaway Authority.....	773,552,542	(12)29,188,026	802,740,568
Uranium Canada Limited(13).....	29,055,060		29,055,060
	13,885,040,307	1,832,605,011	16,717,645,318
*Government equity recorded in Schedule E—"advances, Loans and Investments—Domestic—Miscellaneous".....	13,239,560		
Total per schedule E—"Advances, Loans and Investments—Domestic—Crown Corporations".....	13,871,800,747		

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-ends falling in the fiscal year ended March 31, 1974 plus adjustments for transactions with the corporations from their year-end dates to March 31, 1974.

Included in the unrecorded equity of the Government of Canada in Crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt and have been fully expended in the acquisition of the Crown corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown corporations. The equity of the Government in these subordinate companies is recorded in "Unrecorded government equity". The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; Eldorado Aviation Limited and Northern Transportation Company Limited are wholly-owned subsidiaries of Eldorado Nuclear Limited; The Industrial Development Bank is a wholly-owned subsidiary of the Bank of Canada; The Great Lakes Pilotage Authority is a wholly-owned subsidiary of The St. Lawrence Seaway Authority; The Seaway International Bridge Corporation is 50% owned by The St. Lawrence Seaway Authority; and St. Clair River Broadcasting Limited is a wholly-owned subsidiary of the Canadian Broadcasting Corporation.

(1) Includes accrued interest of \$114,595,603.

(2) Includes premium on acquisition of capital stock, \$920,000.

(3) Includes accrued interest of \$13,958.

(4) Includes loans in respect of Yarmouth-Bar Harbour ferry service, \$494,096.

(5) Includes accrued interest of \$48,353,220.

(6) Includes premium on acquisition of capital stock, \$1,660,797.

(7) Includes accrued interest of \$4,152,550, and deferred interest of \$1,718,387

(8) Includes accrued interest of \$8,965,741.

(9) Includes accrued interest of \$29,773,735.

(10) Includes accrued interest of \$1,200,446 re Burrard Inlet Studies.

(11) Includes accrued interest of \$823,057.

(12) Includes equity in net income of the Seaway International Bridge Corporation Limited, \$7,549.

(13) Financial statement not available.

Accounts Receivable at March 31, 1974

Department	Current year	Previous years		Total
		Collectable	Uncollectable	
Agriculture.....	1,325,913	587,880	8,443	1,922,236
Communications.....	48,394	42,423	325	91,142
Consumer and Corporate Affairs.....	731,222	2,116	24,987	758,325
Energy, Mines and Resources.....	374,827	11,618	1,297	387,742
Environment.....	866,495	319,342	4,032	1,189,869
External Affairs.....	1,186,217	2,102,051	38,538	3,329,815
Finance.....	8,512,288	22,951,154	1,367,627	32,831,069
Indian Affairs and Northern Development.....	1,072,888	883,460	242,807	2,199,155
Industry, Trade and Commerce.....	1,644,249	575,459	18,601	2,238,309
Justice.....	12,855	701		13,556
Labour.....	445,261	1,516	4,847	451,624
Manpower and Immigration.....	2,260,673	413,167	1,300,485	3,974,325
National Defence.....	19,043,479	9,243,031	2,127	28,288,637
National Health and Welfare.....	7,590,565	3,072,244	1,159,819	11,822,628
National Revenue.....	102,787,547	489,966,589	18,978,407	611,732,543
Parliament.....	2,640	8,210		10,850
Post Office.....	876,665	66,121		942,786
Privy Council.....	189	103		292
Public Works.....	849,590	8,776,252	6,116	9,631,958
Regional Economic Expansion.....	5,116,440	3,111,019	2,402,928	10,630,387
Secretary of State.....	156,343	96,294	107	252,735
Solicitor General.....	458,097	18,434	2,362	478,893
Supply and Services.....	453,334	42,124		495,458
Transport.....	4,833,429	524,765	109,887	5,468,081
Treasury Board.....	571,042	153,056	7,044	731,142
Veterans Affairs.....	6,701,224	1,842,877	1,130,218	9,674,319



SECTION 12

PUBLIC ACCOUNTS 1973-74

Statements as Required by the Financial Administration Act

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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

DEPARTMENT OF AGRICULTURE

Remission of overtime fees:

P C 1974-1/1459, June 27, 1974, authorized a remission of the fee increase for Meat Inspection overtime that would have been collected under Section 14 of the Meat Inspection Regulations for the period April 1, 1973 to September 30, 1973, representing for the overtime hours the difference between the rates of pay in effect pursuant to contracts for Veterinarians dated November 24, 1972 and for Primary Products Inspectors dated February 15, 1973, and the actual rates collected.

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—

Remissions of customs and excise duties and taxes (exclusive of those for the benefit of non-profit institutions, Government Departments and Crown Corporations) where the total remitted was \$1,000 or over.

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

Aviation Electric Limited, Montreal, Que.....	\$	2,465
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Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

AQA Industries, Waterloo, Ont.....	1,887
Aircraft Appliances & Equipment Ltd, Bramalea, Ont.....	1,884
Amphenol Canada Ltd, Scarborough, Ont.....	2,400
Atco Research & Development Centre, Calgary, Alta.....	20,729
Beaconing Optical and Precision Materials, Montreal, Que.....	4,412
C Tech Limited, Cornwall, Ont.....	5,544
Canadair Ltd, Montreal, Que.....	26,894
Canadian Industries Ltd, Montreal, Que.....	122,359
Canadian Marconi Co, Montreal, Que.....	20,151
Canadian Vickers Limited, Montreal, Que.....	55,797
Computing Devices of Canada Ltd, Ottawa, Ont.....	48,863
Contron Sales Limited, Toronto, Ont.....	1,119
Davie Shipbuilding Ltd, Montreal, Que.....	12,175
Dominion Forge Company Ltd, Windsor, Ont.....	7,160
Fabricated Steel Products Ltd, Windsor, Ont.....	1,789
Fleet Manufacturing Ltd, Hamilton, Ont.....	27,987
Garrett Manufacturing Ltd, Rexdale, Ont.....	48,490
General Instruments of Canada Ltd, Toronto, Ont.....	1,181
Gil Wal Machine Ltd, Waterloo, Ont.....	1,845
Hawker—Siddeley Canada Ltd, Toronto, Ont.....	1,392
Hermes Electronics Ltd, Dartmouth, NS.....	432,257
La Cie Fortier Limitée, St Foy, Que.....	3,698

Leigh Instruments Ltd, Carleton Place, Ont.....	2,083
Linamar Machine Limited, Arias, Ont.....	18,295
Litton Systems Canada Ltd, Rexdale, Ont.....	26,464
Motorola Semi-conductor Products, Toronto, Ont.....	18,240
Oden Machine Works Ltd, London, Ont.....	5,183
Orenda Limited, Toronto, Ont.....	34,406
PC Drop Forgings Ltd, Port Colborne, Ont.....	7,630
Radio Engineering Products, Atholville, NB.....	3,614
RJ Stangl Company, Kitchener, Ont.....	2,243
RJ Stampings Company Ltd, Montreal, Que.....	2,629
Sparton of Canada Ltd, London, Ont.....	57,061
Superior Art Dies, Kitchener, Ont.....	1,519
Tecumseh Metal Products Ltd, Windsor, Ont.....	6,602
WR Elliott Company Ltd, Kitchener, Ont.....	1,631
Welland Forge Limited, Welland, Ont.....	34,279
York Division Borg-Warner Canada, Rexdale, Ont....	10,613
	1,082,505

Remission in lieu of drawback of 99% duties and taxes paid on imported petroleum products supplied as ships' stores:

Imperial Oil Ltd, Toronto, Ont.....	158,502
Shell Canada Ltd, Toronto, Ont.....	98,257
St Catharines Fuels, a Division of Canadian Fuels Ltd, St Catharines, Ont.....	1,859
Texaco Canada Ltd, Montreal, Que.....	9,211
	267,829

Remission in lieu of drawback of 99% duties and taxes paid on imported goods exported or used in the manufacture of goods exported:

Alberta Distillers Ltd, Calgary, Alta.....	3,366
Atlas Steel Company, a Division of Rio Algom Mines Ltd, Welland, Ont.....	36,622
Canadian Mist Distillers Ltd, Collingwood, Ont.....	4,294
English Electric—AEI Canada Ltd, Toronto, Ont.....	30,343
Heath Steele Mines Ltd, Newcastle, NB.....	26,607
Montreal Engineering Co Ltd, Montreal, Que.....	5,773
Premier Leather Goods Co, Montreal, Que.....	1,937
Potter Distillers Ltd, Langley, BC.....	4,166
Tectrol Company, Toronto, Ont.....	1,341
Union Carbide Canada Ltd, Pointe-Aux-Trembles, Que.....	10,735
Victoriaville Hockey Sticks Ltd, Victoriaville, Que.....	14,624
Hiram Walker and Sons Ltd, Walkerville, Ont.....	103,766
West Line Ltd, Vancouver, BC.....	1,260
	244,834

Remission of excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment:

The Alberta Liquor Control Board, Edmonton, Alta..	3,654
Bennett Brewing Company Ltd, St John's, Nfld.....	1,670
Canadian Breweries Alberta Ltd, Calgary, Alta.....	2,469
The Carling Breweries Ltd, Vancouver, BC.....	1,209
Consolidated Alcohols Ltd, Toronto, Ont.....	4,844
William Dow Brewery Ltd, Montreal, Que.....	5,387
La Brasserie Labatt Limitée, La Salle, Que.....	2,962
Liquor Control Board of British Columbia, Vancouver, BC.....	5,977
The Liquor Control Commission, Winnipeg, Man.....	2,372
Molson Brewery Quebec Limited, Montreal, Que.....	7,154
Molson Brewery Ontario Ltd, Toronto, Ont.....	9,065

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17 (8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Molson Brewery BC, Ltd, Vancouver, BC.....	1,034
Société des Alcools du Québec, Montréal, Que.....	18,334
	66,131

Remission of excise duty on cigarettes and tobacco destroyed under excise supervision because they were unfit for human consumption:

Bastos du Canada Ltée, Louiseville, Que.....	1,644
Bastos du Canada Ltée, Montréal, Que.....	1,618
Benson and Hedges (Canada) Limited, Brampton, Ont.....	2,240
Benson and Hedges (Canada) Limited, Montreal Que.....	86,251
MacDonald Tobacco Inc, Montreal, Que.....	1,438
	93,191

Remission of sales tax on aircraft manufactured in Canada in excess of that payable on 1/120th of the fair market value of the aircraft for each month or part of a month that the aircraft was used in Canada solely for demonstration purposes:

The De Havilland Aircraft of Canada Limited, Scarborough, Ont.....	7,419
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The following Orders-in-Council were not acted upon during the fiscal year 1973-74:

PC 1966-37/1899 October 6, 1966
PC 1972-7/1494 September 14, 1972

Remission on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies:

British Columbia Railways.....	22,369
Burlington Northern Railway.....	154,802
Canadian National Railways.....	172,498
C P Rail.....	218,228
Chesapeake and Ohio Railway.....	120,258
Napierville Junction Railway.....	3,617
Ontario Northland Railway.....	23,033
Penn Central Company.....	41,037
Quebec Cartier Railway.....	17,038
Quebec, North Shore and Labrador Railway.....	113,892
	886,772

To amend reporting in 1972-73 Public Accounts

	Reported in 1972-73	Should have been
British Columbia Railways.....	160,978	159,451
Burlington Northern Railway.....	224,444	223,864
Canadian National Railways.....	290,525	278,773
C P Rail.....	177,040	173,921
Chesapeake and Ohio Railway.....	66,811	65,525
Penn Central Company.....	115,822	115,107
Quebec, North Shore and Labrador.....	33,589	33,496

Remission of sales tax payable on the initial revenue movement of new railway cars from points of manufacture in Canada to the area destined for use in exclusive international service:

British Columbia Railway Company, Vancouver, BC One thousand bulkhead flat cars ordered from Hawker—Siddeley Canada Limited, Trenton, NS for use in international service by the British Columbia Railway Company.	1,780,740
North American Car (Canada) Ltd, Montreal, Que.... Three hundred and ten bulkhead flat cars ordered from Marine Industries, Sorel, Que, and fifty bulk- head flat cars ordered from Hawker—Siddeley Canada Limited, Trenton, NS for use in international service by the British Columbia Railway Company.	925,347
Procor Ltd, Oakville, Ont..... Ten bulkhead flat cars ordered from Marine Indus- tries Limited, Sorel, Que, for use in international service by the British Columbia Railway Company.	27,055
	2,733,142

Statement of amounts remitted by Order in Council PC 1973-11/442 dated February 27, 1973 (TB Rec 717262) granting remission of all customs duty paid or payable under the Customs Tariff on railway freight cars imported temporarily during the period March 1, 1972, to March 31, 1973, to transport grain in Canada:

Canadian National Railways.....	160,472
CP Rail.....	24,265
	184,737

Remission of custom duties on goods, tooling, ground support equipment and initial support spares for use in the development, manufacture and initial activities of F5 and T38 type aircraft, with effect from October 1, 1965:

Canadair Ltd, Montreal, Que.....	2,734
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Remission of sales tax on aircraft and engines imported for use in combined international and domestic service and of customs duty, sales tax and excise taxes on domestic and imported parts, materials, equipment and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service:

Canadian Pacific Air Lines Ltd, Vancouver, BC.....	233,939
Eastern Provincial Airways (1963) Ltd, Gander, Nfld..	601,239
Nordair Ltd, Montreal, Que.....	307,235
Pacific Western Airlines Ltd, Vancouver, BC.....	749,399
Quebecair, Montreal, Que.....	89,894
	1,981,706

Remission of customs duties in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles:

American Motors (Canada) Ltd, Brampton, Ont.....	11,812,093
Canadian Motor Industries Ltd, Sydney, NS.....	79,790
Consolidated Dynamics Ltd, Toronto, Ont.....	51,394
International Harvester Company of Canada Ltd, Hamilton, Ont.....	12,756,356
Mack Trucks Canada Ltd, Toronto, Ont.....	6,389,814
Motor Coach Industries Ltd, Winnipeg, Man.....	910,225
Walter Motor Truck of Canada Ltd, Almonte, Ont....	3,479
	32,003,151

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—Continued

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1973-74 and where in all cases the amount was not less than \$25.00:

AMF Tuboscope Incorporated.....	17,562	Atlantic Aviation.....	111,582
AFC 200033, Albany Felt Company.....	1,325	Atlas Electronics Ltd.....	2,023
AP Parts of Canada.....	8,145	Atmospheric Environment.....	5,647
Abex Corporation & Hewitt Robins.....	1,255	Atomic Energy of Canada.....	2,023
Abex Industries of Canada Ltd.....	3,714	Auco New Idea Farm Equipment.....	4,087
Addox Canada Ltd.....	6,034	Audio-Magnetics Corporation of Canada.....	1,013
Accuracy of Canada.....	6,593	Audio Productions.....	4,202
Acker Drill Company Incorporated and Jules Laroque Drilling.....	8,385	Aurora Plastics Canada Ltd.....	105,254
Acres Consulting Services.....	1,994	Austin (Peter) Manufacturing Company.....	18,020
Aeromative Engineering Products Ltd.....	1,415	Autex Incorporated.....	20,858
Air Canada.....	802,356	BASF of Canada Ltd.....	6,289
Air King Limited.....	31,359	BC Hydro and Power Authority.....	2,223
Air Products and Chemicals.....	5,000	BC Telephone Company.....	7,244
Akhurst Machinery Ltd.....	1,388	BC Tree Fruits Ltd.....	30,356
Aladdin Industries Incorporated.....	3,058	BF Goodrich Canada Limited.....	1,713
Albany Felt Company of Canada.....	29,331	BOAC.....	13,533
Albert (Louis) Associates.....	2,284	Babson Bros Company.....	1,929
Alberta Power Limited.....	2,201	Bacan Wm W.....	2,066
The Albertan (Division of FP Publications).....	1,520	Baker Perkins Incorporated.....	1,287
Alcan Canada Products.....	9,219	Baldwin Piano.....	1,195
Alcan Metallic.....	10,414	Banister Pipeline.....	6,523
Alchem Limited.....	3,047	Barber Greene Company.....	43,200
Alexander Tools.....	1,628	Barta (Joseph) Associated Incorporated.....	8,330
Algoma (The) Steel Corporation Ltd.....	32,993	Basic Incorporated.....	1,357
Alien Thunder Productions.....	6,320	Bata Shoe Company.....	19,167
Al Jan Association.....	1,088	Bay Concrete Products Ltd.....	30,633
Allan Crawford Associates Ltd.....	19,207	Becker Star Silo Ltd.....	5,582
Allen Bradley Canada Limited.....	1,421	Beckman Instruments Incorporated.....	23,156
Alliance Cash Register.....	1,111	Bedford Industries Ltd.....	50,578
Allied Chemical Canada Limited.....	1,862	Bell Aerospace Canada, Division of Textron Canada Ltd.....	8,769
Allied Farm Equipment.....	7,158	Bell Canada Ltd.....	10,420
Allis Chalmers Canada Ltd.....	11,294	Bell Canada Northern Research.....	14,159
Alston Division of Conrac Corporation.....	1,848	Bell and Howell Canada Ltd.....	6,923
Aluminum Company of America.....	1,770	Bellow Valvanis.....	3,188
Amatek Testing Equipment Systems.....	4,917	Beloit Sorel Ltd.....	19,159
Amerada Minerals Corporation of Canada.....	5,426	Behlen Wickes Company Ltd.....	3,234
American Air Filter of Canada Ltd.....	1,868	Bendix Commercial Service.....	9,813
American Can of Canada Ltd.....	9,415	Bendix Field Engineering Corporation.....	1,000
Ametek Incorporated.....	11,730	Beneficial Data Processing.....	1,754
Ampex of Canada Ltd.....	2,189	Beneke Industries Ltd.....	5,057
Anaconda Canada Ltd.....	1,076	Bentley Nevada Corporation.....	7,662
Anil Canada Limited.....	1,623	Best Pipe Limited.....	2,492
Anthony S Jackson.....	1,419	Bingham Pump Co Ltd.....	9,651
Applied Electronics.....	2,883	Bird Machine Co of Canada.....	1,700
Aptec Engineering Ltd.....	6,119	Birdwell Division of SSC Canada Ltd.....	1,223
Arcan Films.....	1,036	Black Clawson—Kennedy Ltd.....	11,701
Arctic Marine Services.....	1,637	Black and MacDonald.....	2,275
Armstrong Cork Canada Ltd.....	6,136	Blackstone Industrial Products Ltd.....	40,389
Arnold Brothers Transport Ltd.....	13,248	Boring of Canada.....	39,374
Arrow Hart of Canada Ltd.....	4,058	Boeing Vertol Company.....	1,007
Arrow Transfer Company.....	5,043	Bonded Services International Ltd.....	2,575
Asea Ltd.....	9,956	Borde Chemical Canada Ltd.....	78,713
Ashworth Automation.....	1,516	Boucher (George).....	3,797
Associated Container Transport (Canada).....	35,664	Bow Plastics Ltd.....	1,039
Astec Engineering Company.....	13,210	Braun Electric Canada Ltd.....	5,237
		Brodie Industries Ltd.....	1,256
		Brown, Boveri, Company Ltd.....	3,209
		Bruel and Kjaer.....	11,747
		Bucyrus Erie Company.....	6,813
		Budd Instruments Ltd.....	1,067
		Bulk Carriers Ltd.....	38,687
		Burger King Restaurant.....	2,661
		Burns Foods Ltd.....	7,440
		Burrough Business Machines.....	7,670
		Business Computers Canada Ltd.....	19,594

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Butler Metal Products Co Ltd.....	4,421
Byron, Jackson Division.....	1,574
CAE.....	5,438
CBC.....	4,964
CESSCO, Division of Robert Morse Corporation Ltd.....	6,754
CFTO.....	10,190
CHCH.....	6,192
CKCO.....	7,948
CKLW TV.....	51,470
CP Airlines Ltd.....	25,223
Caissier Ass.....	1,502
Calais Water and Power Company.....	3,737
Caldwell A/V Equipment Company.....	1,141
Caldwell (Moris) Ltd.....	2,902
Calgary Concrete.....	9,240
Calgary Power Ltd.....	3,442
Calgary Television Ltd.....	2,191
Calmar Plastics Ltd.....	9,686
Cambridge Memories Canada Ltd.....	1,088
Camgary Ltd.....	1,668
Canada Cup.....	2,149
Canada Learjet Ltd.....	11,969
Canada Packers Ltd.....	14,000
Canada Photo Products Ltd.....	6,076
Canada Summer Games.....	9,781
Canadian Academy and Languages.....	6,035
Canadian Admiral Corporation Ltd.....	4,632
Canadian Benhtel Ltd.....	1,299
Canadian Blower and Forge Company Limited (The).....	1,461
Canadian Co-op Implements Ltd.....	8,245
Canadian Fuel Marketers Ltd.....	1,439,390
Canadian General Electric.....	298,504
Canadian Gypsum Company.....	1,765
Canadian Industries Ltd.....	14,215
Canadian Ingersoll Rand Company.....	5,022
Canadian Johns Manville Co Ltd.....	1,341
Canadian Iron Ore.....	4,673
Canadian Keys Company Fibre Ltd.....	1,310
Canadian Kenworth Ltd.....	4,710
Canadian Liquid Air.....	7,443
Canadian Marconi Company.....	10,790
Canadian Motorola.....	9,863
Canadian National Railway.....	45,115
Canadian OCR Concepts.....	17,084
Canadian Ohio Brass Company.....	2,704
Canadian Optical Systems.....	2,603
Canadian Overseas Telecommunications Corporation.....	15,162
Canadian Pacific Airlines Ltd.....	3,354
Canadian-Pittsburg Industries.....	6,636
Canadian SKF Co Ltd.....	2,254
Canadian Superior Oil Ltd.....	1,595
Canadian Thermos Products Ltd.....	34,837
Canadian Wildlife Films.....	7,425
Canadian Worcester Controls.....	6,852
Canadylet—Closures Ltd.....	4,386
Canest Brushes Ltd.....	1,487
Canmore Mines Ltd.....	1,700
Canplas Industries Ltd.....	123,045
Canron Ltd.....	1,508
Cantech Controls Ltd.....	8,108
Carte Electric Ltd.....	1,938

Carteltech Ltd.....	1,270
Carvetti Metallurgical Ltd.....	6,039
Catalyst Services Canada Ltd.....	5,940
Caterpillar of Canada Ltd.....	2,583
Celanese Resources Ltd.....	3,034
Central Electric Wire Ltd.....	1,784
Centralab Canada Ltd.....	1,660
Central Stamping Ltd.....	17,430
Century Sales and Controls Ltd.....	1,293
Challenge Films Incorporated.....	7,445
Champlain Industries Ltd.....	4,583
Chance, AB, Company of Canada Ltd.....	1,333
Chaparral Industries Incorporated.....	2,770
Checkpoint Systems.....	4,485
Chemical Leaman Tank Lines Incorporated.....	3,056
Chesebrough Ponds Ltd.....	1,015
Chestler, Dr.....	1,624
Chevron Oil Company.....	9,884
Chevron Standard Ltd.....	4,387
Chrysler Canada Ltd.....	30,804
Cincinnati Milacron Ltd.....	3,464
Cinemobile Systems.....	37,482
Cinephoto Film.....	2,373
Circle F (Canada) Ltd.....	2,363
City TV.....	4,908
Clarke Equipment of Canada, Division of BLH Canada Ltd.....	9,802
Clarkson (A) Company Ltd.....	1,051
Closed Circuit TV Corporation.....	4,133
Coleco (Canada) Ltd.....	23,332
Collins Radio Canada Ltd.....	21,309
Columbia Pictures Unit.....	8,389
Combined Marquet Quotation Ltd.....	1,028
Combustion Engineering Incorporated.....	3,675
Commercial Contracting Corporation.....	2,796
Commercial Litho Plate.....	6,995
Compress Canada Ltd.....	6,567
Compugraphic Corporation.....	4,389
Computing Devices of Canada Ltd.....	36,009
Computrex Computer Centres Ltd.....	2,285
Com Share Canada Ltd.....	2,935
Comstock International Ltd.....	1,500
Comtest Communications Ltd.....	2,174
Concrete Pipe Company.....	3,111
Coneco Equipment Ltd.....	6,215
Consolidated Computer Ltd.....	1,129
Constructions Ferroviaires NK du Québec.....	3,067
Consumers Glass Company Ltd.....	7,235
Continental Cablevision Incorporated.....	3,775
Continental Can Company.....	3,485
Control Data Corporation.....	4,296
Control Lighting Ltd.....	1,893
Control and Metering Ltd.....	37,488
Cooper-Bessener of Canada Ltd.....	1,267
Cope (A) and Sons Ltd.....	1,008
Corvek Medical Equipment Company Incorporated..	1,081
Corning Glass Works of Canada.....	75,590
Coutts (WM) Ltd.....	4,803
Craigmont Mines Ltd.....	2,175
Cramer William, E.....	1,397
Crawford Fittings Canada Ltd.....	8,863
Creative Establishment.....	1,542
Creative Workshop Ltd.....	8,179
Crossroads Industries Ltd.....	3,197
Crothers Leasing Ltd.....	4,533

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Crouse Hinds Canada Ltd.....	1,360	Eagle/North Rite Division of Berol Corporation.....	6,048
Crown Cork and Seal Company Ltd.....	1,375	Eagle Toys.....	1,394
Crown Zellerbach Canada Ltd.....	3,580	Eastern Steel Products Ltd.....	11,529
Cubex Ltd.....	3,970	Eaton Yale Ltd.....	1,774
Cummings Ontario Ltd.....	10,158	Eaz-Lift Spring Corporation (Ontario) Ltd.....	3,465
Cunningham Corporation.....	4,924	Economics Laboratory.....	12,139
Curtis Hoover.....	1,054	Ecstall Mining Ltd.....	1,725
Custodis Canadian Chimneys.....	6,655	EB Eddy Company.....	10,196
Cyanamid of Canada Ltd.....	4,478	Edwards of Canada.....	1,670
Daisy Manufacturing of Canada Ltd.....	5,164	Eggertson (Tom).....	3,377
Daisy/Heddon Limited.....	12,009	Ekco Canada Ltd.....	41,697
Dana Corporation.....	4,362	Elan Tool and Die Limited.....	3,031
Danco Equipment Ltd.....	7,965	Eldon Industries of Canada Ltd.....	1,633
Datagen of Canada Ltd.....	1,352	Electroline Manufacturing Company.....	1,604
Datagraphics.....	5,076	Electronics Systems.....	1,801
Davis Controls.....	3,151	Electro Nucleonics Industries Ltd.....	6,714
Daymond Ltd.....	17,645	Electro Physical Instruments Ltd.....	3,278
Deere, John, Ltd, Canada.....	21,491	Electro Rents (Canada) Ltd.....	25,564
Dekalb AG Research Incorporated.....	1,079	Emerson Electric Canada Ltd.....	1,047
De Laval Company Ltd.....	5,956	Emrick Plastics Ltd.....	15,261
De Laval Turbine Canada Ltd.....	1,948	Endress, George, W Company Ltd.....	32,419
Delta Airlines.....	6,157	Enflo Canada Limited.....	1,494
Denison Mines Ltd.....	1,709	Ensate Limited.....	1,537
Denlen Electronics Corporation Ltd.....	2,181	Enterprise de conférence.....	7,117
Department of Energy Mines and Resources.....	54,499	Eric Small.....	1,647
Department of Environment.....	1,852	Erie Technological Products of Canada Ltd.....	2,226
Department of National Defense.....	70,163	Esco Ltd.....	1,155
Department of Supply and Services.....	3,726	Esna Ltd.....	1,070
Diamond Construction Ltd.....	3,695	Ethyl Corporation of Canada Ltd.....	4,930
Digital Development Corporation.....	3,512	Evans Rule Manufacturing Company Ltd.....	4,274
Digital Equipment of Canada Ltd.....	19,418	Ex-Cell-O Corporation of Canada Ltd.....	4,463
Digital Telephone Systems Incorporated.....	1,287	Exeaire Aviation Ltd.....	45,959
Dillingham Corporation.....	1,243	Executone Ltd.....	7,559
Dionne Spinning.....	2,865	Exploratech Ltée (Mr Lespes).....	1,753,632
Doble Engineering Company.....	2,092	Export Tool and Welding Company Ltd.....	1,496
Dochler Canada Ltd.....	3,898	Exterior Crane Company Ltd.....	4,838
Dodeman A H.....	1,290	F and F Equipment Ltd.....	1,078
Dominic J Dupuis.....	30,879	F and M Systems Company, Division of Fisch, Bach and Moore.....	4,095
Dominion Cellulose Ltd.....	10,543	FMC of Canada Ltd.....	1,978
Dominion Comb and Novelty Company.....	1,033	Fabergé of Canada Ltd.....	3,517
Dominion Electric Protection.....	5,228	Fabricated Machine Company.....	1,397
Dominion Engineering Works Ltd.....	3,165	Factory Mutuals Incorporated Company.....	4,994
Dominion Stores Ltd.....	4,058	Fairfax Plastics.....	2,164
Donges, Samuel A.....	1,570	Fedco Audio Labs.....	25,362
Donn Products (Canadian) Ltd.....	36,396	Federal Products Ltd.....	4,904
Do-Ray Lamp Company (Canada) Ltd.....	2,702	Federal Technical Surveys Ltd.....	6,425
Douglas Company of Canada.....	4,127	Ferguson Supply 1970 Ltd.....	1,583
Dow Chemical of Canada.....	4,013	Field (TE) Associated Ltd.....	5,733
Dow Corning Silicones Inter-America Ltd.....	1,077	Fife Corporation.....	5,258
Dresser Clark Division of Dresser Industries.....	4,174	Filmways Productions.....	96,930
Dresser Maccobar Canada Division of Dresser Industries.....	1,249	Filter (The) Queen Corporation Ltd.....	1,376
Drummond Equipment Incorporated.....	1,220	Firestone Tire and Rubber Company.....	9,586
Dubied Machinery Company Ltd.....	2,410	Fisher Gauge Ltd.....	2,164
Du Pont of Canada Ltd.....	9,436	Flake Board Company Ltd.....	6,318
Durham Transport Limited.....	1,543	Flecto Coating Ltd.....	1,382
Dynesco Equipment.....	3,643	Forano.....	2,181
ECRM Incorporated.....	1,625	Ford Motor Company of Canada Ltd.....	19,300
ERA Market Research Company.....	1,252	Formac Pumping Services.....	2,089
ES and A Robinson (Canada) Limited.....	2,938	Formold Plastics of Canada Ltd.....	25,912
Eagle Electric of Canada Ltd.....	5,046	Formpac Canada Ltd.....	4,796
		Forward Enterprise.....	1,102
		Foundation Building Corporation.....	6,746
		Four Seasons Sheraton Hotel.....	1,127
		Foxboro Company Ltd, The.....	2,983
		Franki of Canada Ltd.....	110,722

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Franklin Manufacturing Company (Canada) Limited	36,240	Hudson's Bay Oil and Gas Company Ltd.	1,554
Franklin Walden Evangelistic Association	1,444	Hunter Enterprises (Orillia) Ltd.	5,546
Frich of Canada Ltd.	3,398	Huron Steel Products	71,561
Fromson Heat Transfer Ltd.	15,498	Husky Manufacturing and Tool Works Ltd.	2,413
Fuller Brush Company Ltd.	3,813	Huyck Canada Ltd.	9,917
GMC	2,947	Hydro Electric Power Commission of Ontario (The)	1,180
GTE Automatic Electric	31,654	Hydro Quebec	3,562
Gambles Canada	1,840	Hymatic Controls Ltd.	1,415
Gandulf Data Communications Ltd.	3,806	IBM Canada Ltd.	80,625
Garden Research Laboratory Ltd.	1,015	IDQ Distributors of Canada	5,047
Gardner Denver Company Canada Ltd.	4,745	IEE Conference	3,619
Garrett Manufacturing Ltd.	230,218	IL International	1,387
Gates Rubber of Canada Ltd.	1,560	IMCL Equipment Ltd.	1,636
Gateway Chevrolet Oldsmobile Ltd.	1,911	ITE Circuit Breaker Ltd.	1,169
General Electric Company	1,016	ITT Canada Ltd.	6,584
General Motors of Canada Ltd.	80,401	ITT Grinnel Corporation	1,894
General Radio	6,326	Ideal Builders Hardware Corporation	1,425
General Railway Company of Canada Ltd.	1,870	Ideal Toy Company of Company Ltd.	65,910
General Riggers and Erectors	35,027	Imco Container Canada Ltd.	40,898
General Signal Appliances	7,074	Imexcan Incorporated	8,588
Geni International Home Parties of Canada	1,186	Impenio	1,367
Gentil Plastics Ltd.	1,391	Imperial Oil Canada Ltd.	2,279
George D Clayton and Associates	1,327	Independent Artists	24,249
Georgian Plastics	6,628	Indumat Equipment Corporation	11,208
Giebert, Larry	2,029	Inforex Limited	1,603
Giga-Tron Associated Ltd.	1,688	Inmont Canada Ltd.	5,706
Global Communications Ltd.	22,087	Inquip Division of Vanguard Electronics	2,728
Global Navigation Incorporated	2,148	Instronics Techno Products Ltd.	3,214
Goodyear Tire and Rubber Company	111,287	Interdata of Canada Ltd.	4,358
Gorrie Advertising Services	2,533	Interloc Films Incorporated	1,526
Gould Manufacturing	1,401	International Freedom Festival	18,251
Government, Province of Quebec	3,030	International Games of Canada Ltd.	16,500
Grace Chemicals Ltd.	3,735	International Good Music	4,118
Grace Containers Ltd.	4,975	International Harvester Company	88,179
Granby Mining Company	1,132	International Nickel Company Canada	17,776
Grand Anse Peat Moss	1,272	International Technical Products of Canada	25,108
Granduc Operating Company	1,873	Interprovincial Pipeline Company	1,223
Graphico Precision Works Ltd.	3,270	Intertechnology Ltd.	1,777
Great Canadian Oil Sands Ltd.	19,487	Irving Refinery Ltd.	1,985
Greater Vancouver Water District	43,205	Irwin Toy Ltd.	64,722
Grimsby Service Center	1,223	J B Atlas Company	1,542
Gulf Oil Canada Ltd.	1,404,168	JFJ Mold Processors Limited	4,197
Harder Detroit Diesel	2,385	JGW Systems	2,048
Harris Intertype	1,014	Jacuzzi Canada Ltd.	3,071
Hartzell Propeller—Trident Aircraft	1,226	James Jewell	1,121
Hastro Industries Ltd.	18,422	Jay Industries Incorporated	43,767
Head Ski Company	1,168	Jay Manufacturing Ltd.	1,577
Heckett Engineering Company	8,414	Jay Plastics Ltd.	94,819
Henry Birks and Sons Ltd.	1,355	Johnson Controls Ltd.	18,494
Hewitt Equipment Ltd.	5,966	Johnson Gage Company	2,348
Hewlett—Packard Canada Ltd.	85,663	Johnson Matthey and Mallory Ltd.	1,077
Highland Creek Stp.	13,858	KLM	1,729
Hitachi Sales Corporation of Canada	2,506	KMW Products	1,975
Holophone Company Ltd.	41,002	KSH Canada Ltd.	17,541
Holt Renfrew	15,347	Kaiser Prum and Chemical	1,392
Homeshield Incorporated Ltd.	2,893	Kamyk Incorporated	25,790
Honeywell Ltd.	5,131	Keffel and Esser Company	2,109
Horizon Plastics Ltd.	4,886	Kelsey-Hayes Canada Ltd.	5,818
Howden, James and Parsons of Canada	6,920	Ken Anderson Films Incorporated	3,482
Howe Equipment of Canada Ltd.	1,745	Ken Boverk Air Ltd.	5,753
Hudson Bay Die Casting Ltd.	1,134	Kenfel and Essex	4,458
		Kennedy Van Saun	1,471
		Kenner Productions Company Ltd.	121,932
		Kent Lines Ltd.	2,055
		Kenwood Controls and Equipment	2,226
		Kiekhaefer Mercury of Canada	1,372

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Kimberley-Clark Canada Ltd.....	51,562	Mercury Marine Ltd.....	1,087
King Industries.....	3,459	Merill and Wagner Ltd.....	1,679
Klugman, Peter Ltd.....	2,991	Merrill, Lynch, Pierce, Fenner and Smith.....	3,002
Knitrama Fabrics.....	7,500	Metrolab Incorporated and Warren Miller.....	2,298
Kodak Canada Ltd.....	91,901	Meyer Products Incorporated.....	3,763
Kongsberg Systems Incorporated.....	1,402	Miami Carey Ltd.....	2,495
Koss Ltd.....	8,982	Michelin Tire Manufacturing Company of Canada....	1,918
Kraft Foods Ltd.....	1,909	Microsystems Intern Ltd.....	5,821
L B Foster Company.....	5,512	Midland Industries Ltd.....	18,675
LMD Instrumentation.....	5,520	Midwest Sewer and Water Supplies.....	1,147
Lamb, F Jos Company Canada.....	2,930	Miehle Goss Dexter Americas Company.....	2,762
Leavens Brothers Ltd.....	198,783	Miller Fluid Power Ltd.....	2,804
Leisure Dynamics of Canada Ltd.....	9,201	Ministry of Transport and Communications Systems..	156,142
Les Constructions ferroviaires NK du Quebec.....	15,151	Minnesota Mining and Manufacturing Company.....	7,431
Lever Detergents Ltd.....	2,210	Monsanto Canada Ltd.....	2,395
Libby McNeil and Libby Company.....	1,407	Montreal Star Company Ltd.....	1,082
Liberty Mutual Insurance Company.....	13,836	Morvue Incorporated.....	4,393
Liquid Carbonic Canada.....	7,678	Mossport Park Ltd.....	1,934
Linch Communications Systems.....	1,577	Motorola Aerospace and Military Electronics.....	7,536
Litton Business Equipment.....	2,490	Motorola Electronic Sales (Canada).....	4,061
Litton Systems (Canada) Ltd.....	12,136	Motorola Ontario Incorporated.....	8,962
Lockport Felt Ltd.....	4,929	Motor Wheel.....	6,627
Long Manufacturing.....	1,459	Muddiman (Robert) Ltd.....	2,811
Lorain Products (Canada) Ltd.....	3,767	Muirhead Instruments.....	4,623
Lucerne Foods Ltd.....	1,563	Munro Games Ltd.....	6,427
Lux Time Canada Ltd.....	4,432	NB Electrical Power Commission.....	5,215
Lythe Engineering and Specialties Ltd.....	1,139	NCR Canada Ltd.....	2,343
MBI Data Ltd.....	3,155	Napierville Junction Railway.....	3,617
MICR Systems Ltd.....	1,561	National Cash Register Company.....	7,177
MLW Industries Ltd.....	2,608	National Drug and Chemical Company.....	3,074
MR Products.....	1,385	Neilson (WM) Ltd.....	5,830
MSI Data Corporation.....	4,014	Nelson Stud Welding.....	5,273
MTS Systems Corporation.....	1,081	New Holland.....	5,179
MacBeth Color and Photometry.....	2,326	Nordair Ltd.....	11,758
MacDonald Detwiller.....	4,230	Nortel Société d'Electronique.....	1,889
Mack Trucks Canada Ltd.....	5,202	North American Plastics Company.....	28,945
MacLaren.....	1,701	North American Rockwell of Canada Ltd.....	4,953
MacMillan Bloedel Ltd.....	5,783	Northern Canada Company.....	7,089
Maine and New Brunswick Electrical Power Com- mission Ltd.....	4,056	Northern Constructions Company Division.....	35,456
Magnan Corporation.....	1,950	Northern Electric Company Ltd.....	1,605
Magnestrol Canada Ltd.....	7,115	Northern Pacific Controls Ltd.....	4,140
Magnetic Analysis Corporation.....	2,088	Northwood Airlines Ltd.....	1,903
Mandel Scientific Company.....	1,193	Northwood Pulp and Timber Ltd.....	4,809
Manitoba Hydro.....	1,922	Norton Industries Ltd.....	1,274
Mansfield Denman General Rubber Company.....	1,478	Nutone Electrical Manufacturing Company.....	1,824
Marathon Equipment Ltd.....	2,113	Oaks Precast Industries Ltd.....	1,218
Marcle Shipping Company.....	1,485	Okanagan Helicopters Ltd.....	3,985
Marlette Homes of Canada Ltd.....	3,733	Olsonite Manufacturing Company Ltd.....	1,475
Mar-Tech Enterprises Ltd.....	1,699	Omecon Data Systems.....	1,109
Marubeni Canada Ltd.....	4,334	Ontario Hydro.....	1,484
Marx, Louis, Industries, Canada Ltd.....	68,578	Ontario—Minnesota Pulp and Paper Company Ltd..	5,357
Massey—Ferguson Industries Ltd.....	5,729	Otis Pressure Control Incorporated.....	3,863
Masterloy Products Ltd.....	2,797	Owens Illinois Inter-American Corporation.....	2,407
Mattel Canada Ltd.....	4,779	PLC Leasing Ltd.....	16,978
McDonald's Restaurant.....	1,548	Pac Craft Products of Canada.....	2,564
McGraw Edison.....	7,218	Pacific Great Eastern Railway.....	2,360
McKillop, Richard.....	5,778	Pacific Western Airlines.....	41,856
Medtronics Sales Industries.....	2,033	Packaging Equipment.....	2,983
Melet Plastics.....	2,725	Pan American World Airways.....	6,118
Melpaul Utilities Equipment.....	30,055	Panarctic Oils Ltd.....	1,318
		Paradyne Corporation.....	1,931
		Paramount Picture Corporation.....	27,468
		Parker Brothers Games Ltd.....	26,769
		Patchoque Plymouth.....	1,069
		Patrick Harrison & Company Ltd.....	2,994
		Paul's Hauling Ltd.....	33,620

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Payton Associates Ltd.....	1,439	Robert Redford.....	1,304
Peabody Engineering.....	1,239	Rohms and Haas Company.....	1,034
Perfect Circle—Victor Division Hayes—Dana Parts Co Ltd.....	1,403	Rockwell International of Canada.....	249,810
Perkin Eldier Canada Ltd.....	4,161	Rolax Watch Company of Canada.....	17,044
Pennock, Charles R.....	1,393	Rolls—Royce (Canada) Ltd.....	40,856
Pentzier Canada Incorporated.....	1,121	Rosite Canada Ltd.....	7,751
Permutit Company of Canada Ltd.....	4,942	Rothmans of Pall Mall Canada Ltd.....	2,429
Philco Ford of Canada Ltd.....	2,488	Rowntree Mackintosh Canada Ltd.....	1,541
Philips Lau Products Ltd.....	8,171	Royal Canadian Mounted Police.....	3,661
Philips Electronics.....	45,070	Rubbermaid Canada Ltd.....	183,496
Phillipe Cousteau.....	1,037	Rusent Electric Sales.....	7,840
Phillips Industries Incorporated.....	3,813	Russell, Gordon Ltd.....	1,114
Physical Development Corporation.....	1,798	Rust Associates Ltd.....	5,391
Plant National Ltd.....	1,100	Rust Engineering of Canada Ltd.....	4,734
Plantagenet Creamery Ltd.....	1,077	Ryder, JH, Machinery Ltd.....	7,632
Plastic Moulding Ltd.....	1,760	SF Products Canada Ltd.....	1,667
Plastomer Ltd.....	8,766	Samsonite of Canada Ltd.....	10,974
Play Company Ltd.....	7,401	Sanchez Tool and Die Ltd.....	1,041
Plax Canada.....	87,664	Sanctuary Enterprises.....	3,741
Poly Converters Ltd.....	3,446	Sanders Associates Incorporated.....	10,982
Polychrome Canada Corporation.....	6,461	Sandvick Canadian Ltd.....	2,649
Polysar Plastics Ltd.....	7,225	Sanfan Industries Company Ltd.....	1,475
Port Lambton Ferry Company.....	1,699	Sangamo Company Ltd.....	1,105
Power Regulation Company.....	13,180	Scherer G C Ltd.....	1,363
Premier Plastics Ltd.....	2,222	Scherer R P Canada.....	1,666
Price Weber Association.....	12,150	Scott (Fred) and Son.....	1,486
Prima Films Incorporated.....	9,261	Scott Paper Ltd.....	8,774
Pritchard Engineering Company Ltd.....	1,106	Screens Gems Incorporated.....	1,336
Process Research.....	4,031	Seaforth Plastics Ltd.....	8,913
Proctor—Lewyt.....	1,689	Seal Spout of Canada Ltd.....	2,632
Promotion Incorporated.....	8,705	Searcle Instrumentation.....	1,115
Province of New Brunswick.....	1,106	Sehl Engineering Limited.....	34,459
Provincial Building Company Ltd.....	6,685	Seiko Time Corporation.....	10,766
Provincial Crane, Division Dominion Bridge.....	1,687	Seismograph Service Corporation.....	1,327
Pulp and Paper Research Institute.....	1,999	Serem Ltd.....	2,090
Puritan Products Ltd.....	1,160	Servo Corporation of America.....	2,443
Purity Corporation, Canada Limited.....	1,984	Shadrock Engineering.....	14,500
Quantic Data.....	2,095	Sharp (IP) Associates.....	2,432
Québec Cartier.....	1,841	Shell Canada Ltd.....	2,427
Québec North Shore and Labrador Railway.....	62,084	Shipping Ltd.....	436,354
Quebecair Hanger.....	2,038	Sicard.....	4,047
RCA Ltd.....	28,743	Siemens Canada Ltd.....	1,427
ROR Associates Ltd.....	14,467	Sigma Services.....	2,399
Ray Plastics.....	3,586	Silverline Incorporated Division Arctic Sports.....	1,236
Raymond Concrete Pile Company Ltd.....	45,112	Simpson (Robert) Co Ltd.....	1,161
Rayonier Canada (BC Ltd).....	6,879	Slickcraft Boat Company.....	11,027
Reed Crowther and Partners.....	1,075	Small (Eric).....	1,672
Reflex Corporation of Canada.....	2,357	Sno-Jet Quebec.....	1,660
Reliable Communications and Power Products Ltd....	1,030	Somerville Ltd.....	11,180
Reliable Toy Company Ltd.....	3,833	Sonco Steel Tube Company.....	4,022
Reliance Toy Company Ltd.....	3,094	Southwest Research.....	3,698
Rengert, Jim (London Machinery).....	2,175	Spar Aerospace Products Ltd.....	2,064
Rex Chain Belt.....	6,990	Spartan Controls Ltd.....	1,639
Riblet Products.....	1,465	Spectra Research Ltd.....	9,732
Rickets Equipment Company.....	1,080	Spectran International Ltd.....	1,077
Rieke Canada Ltd.....	2,381	Speed Sport Show Enterprises Ltd.....	27,027
Roach, Hal Studios.....	3,802	Sperry Rand Canada Ltd.....	2,681
Road Builders Equipment Ltd.....	1,057	Square (D) Co.....	1,777
Robert Morse.....	1,508	Standard Oil Co of BC Ltd.....	11,333
Robert Muddimon Ltd.....	8,052	Stanley Door Systems Ltd.....	3,214
		Stanley Works of Canada Ltd.....	1,438
		Star Expansion Industries Ltd.....	2,138
		Starrett Company of Canada Ltd.....	1,405
		Steel Company of Canada Ltd.....	2,052
		Steel Brothers Canada Ltd.....	10,260
		Storage Technology Corporation.....	29,070

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—Continued

Sunbeam Corporation.....	7,306	Univac CNT Division.....	1,156
Suber Sear of Canada.....	7,936	Univac Sperry Rand.....	31,183
Superior Propane Ltd.....	28,773	Universal Studios Incorporated.....	42,751
Swimquip of Canada.....	3,459	University of Manitoba.....	1,438
Symak Sales Co Ltd.....	3,528	Upton Bradeen and James Ltd.....	2,403
Syroco Canada Limited.....	54,134	Utah Mines.....	1,890
T D Williamson (Canada) Ltd.....	4,300	VIP Film Productions.....	1,095
TOEI Company Ltd.....	1,423	Valenite Modco Ltd.....	49,718
TR Services Ltd.....	3,070	Valentine, Fisher and Tomlinson.....	2,511
TRW Systems.....	16,534	Valeron (The) Corporation.....	1,426
Tally Corporation.....	2,299	Valvoline Oil Company Canada Ltd.....	7,144
Tann (John) (Canada) Ltd.....	4,679	Vancouver Opera Association.....	11,040
Taylor Electric Manufacturing Company Ltd.....	6,527	Vermeer of Canada.....	1,811
Technor Apex Ltd.....	31,447	Versa Management Services.....	10,549
Tek Hughes Products Company Ltd.....	1,506	Vesta Burg Silo Company.....	1,673
Tektronix Incorporated.....	18,961	Vezina, Ian.....	1,542
Telecash Canada.....	1,824	Vin Calona.....	1,194
Telefilm.....	4,716	Vision IV Productions.....	1,005
Telesah Canada.....	1,554	Vought Helicopter.....	25,106
Telesat Canada Ltd.....	60,585	WABCO Ltd.....	4,439
Teletype Corporation.....	1,003	Wagner, M F.....	9,284
Telex Ltd.....	1,257	Wahl Clipper Corporation.....	2,537
Telso Products Ltd.....	15,548	Wajax Industries Ltd.....	4,350
Temmins Aviation.....	61,490	Walbar Machine Products of Canada Ltd.....	51,069
Tennant Company.....	9,154	Walker, Hiram and Sons Ltd.....	3,676
Terra Marine Ontario Canada Ltd.....	53,242	Walt Disney Productions.....	61,545
Tesdata Systems Corporation.....	3,209	Warren Containership Agencies Ltd.....	88,878
Tex Tan Kenway Leather Company.....	1,091	Washington Iron Works Incorporated.....	3,050
Therm-O-Disc (Canada) Ltd.....	2,304	Watchtower Bible and Tract Society (The).....	1,299
Thompson J Walter.....	4,348	Wayne Sweeper Manufacturing Canada Ltd.....	3,515
Tilco Plastics Ltd.....	1,941	Weiss, John G Company Ltd.....	1,378
Tomorrow Entertainment.....	1,829	Weld Lock Systems of Canada Ltd.....	10,513
Tonka Corporation Canada Ltd.....	448,913	Welles Corporation Ltd.....	2,125
Torin Manufacturing.....	29,241	Welmet Industries Ltd.....	2,258
Toronto (The) Dominion Bank.....	8,692	West Bend of Canada Ltd.....	1,310
Toronto Plastics.....	6,738	West Hill Industries Ltd.....	1,919
Traffic Line Marking Equipment Ltd.....	4,956	Westech Industrial Ltd.....	1,575
Trane Company of Canada.....	1,008	Western Scale Company Ltd.....	2,913
Transair Ltd.....	14,265	Western Totalisator Company Ltd.....	6,362
Trans Aircraft Company.....	41,055	Westinghouse Canada Ltd.....	9,005
Trans—North Turbo Air (1971) Ltd.....	6,301	Weyerhaeuser Canada Ltd.....	3,997
Transogram Canada Ltd.....	15,100	Wheaton Plastic Company.....	8,664
Transport Refrigeration.....	28,611	Wheels, Brakes and Equipment Ltd.....	5,635
Trewax Company.....	1,418	White Motor Corporation of Canada Ltd.....	1,074
Trimac Leasing Ltd.....	10,492	Wilding Division of Bell and Howell.....	10,543
Triad Triumph Ltd.....	3,140	Williams Machinery Sales, A R Ltd.....	2,107
Trim Trend Canada Ltd.....	1,408	Williams and Wilson.....	24,773
Tri—Sure Products Ltd.....	1,924	Wilson Outdoor Recreation Ltd.....	1,532
Trow W Associates.....	2,326	Windsor Bumper Company Ltd.....	11,898
Tupperware Home Parties.....	1,310	Winters, Joe.....	3,305
Triompak Ltd.....	1,174	Winvan Paving Ltd.....	12,744
Tyco Canada Ltd.....	4,876	Woodbridge Moulded.....	11,070
USM Ltd.....	2,065	Woodstream Corporation.....	13,223
Ultimate Computer Service.....	1,247	Worldwide Church of God.....	14,110
Umasaie Ltd.....	2,406	Worthington Canada Ltd.....	4,993
Unimation Incorporated.....	3,577	Xyno-Matic Ltd.....	4,038
Union Carbide Canada Ltd.....	95,957	Yardley, Ted.....	2,874
Uniroyal Ltd.....	3,832	Yamaha Motors of Canada.....	1,001
Unistrut Nelman Company.....	6,747	ZDF German Television.....	8,538
Uniswitch Corporation.....	1,173		
United Aircraft of Canada Ltd.....	44,174		

15,887,514

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, Trade and Commerce, and the Treasury Board, through the Machinery and Equipment Advisory Board, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry. The remissions cover a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor vehicle parts:

The Algoma Steel Corp Ltd, Sault Ste Marie, Ont....	1,805
Eaton Yale Limited, St Catharines, Ont.....	4,385
Fabricated Metals and Engineering (Oshawa) Ltd, Oshawa, Ont.....	8,586
General Motors of Canada Ltd, St Catharines, Ont..	15,448
Hayes-Dana Limited, Thorold, Ont.....	396,739
International Tools Ltd, Windsor, Ont.....	24,444
Kelsey-Hayes Canada Ltd, Windsor, Ont.....	8,072
F Jos Lamb Co (Canada) Ltd, Windsor, Ont.....	316
La Salle Machine Tool of Canada Ltd, Tecumseh, Ont.....	27,111
Motor Wheel Corp of Canada Ltd, Chatham, Ont....	20,967
Plasticast Die Casting, Division of the Noranda Copper Mills Ltd, Windsor, Ont.....	45,038
Rods and Wire Specialties Ltd, Tilbury Ont.....	1,727
Sun Tool and Stamping (1960) Ltd, Windsor, Ont....	315
	555,453

Tariff item 41100-1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1973 to March 31, 1974, inclusive:

PC 1971—6/2712, December 14, 1971.....	1,105
PC 1972—847, May 2, 1972.....	100,418
PC 1972—1146, May 30, 1972.....	475,620
PC 1972—1650, July 27, 1972.....	125,399
PC 1972—1780, August 24, 1972.....	82,606
PC 1972—2425, October 5, 1972.....	5,156
PC 1972—2533, November 9, 1972.....	18,096
PC 1972—3042, December 19, 1972.....	1,623

PC 1973—116, January 16, 1973.....	8,432
PC 1973—214, January 30, 1973.....	181,786
PC 1973—463, February 27, 1973.....	34,224
PC 1973—524, March 6, 1973.....	69,829
PC 1973—1189, May 22, 1973.....	13,666
PC 1973—1507, June 12, 1973.....	23,163
PC 1973—1975, July 10, 1973.....	1,691
PC 1973—2337, July 31, 1973.....	7,981
PC 1973—2510, August 21, 1973.....	42,095
PC 1973—2686, September 11, 1973.....	11,589
PC 1973—3014, October 4, 1973.....	6,433
PC 1973—3170, October 16, 1973.....	231,359
PC 1973—3621, November 20, 1973.....	15,748
PC 1973—3820, December 11, 1973.....	2,865
PC 1974—28, January 8, 1974.....	5,781
PC 1974—247, February 12, 1974.....	3,250
PC 1974—248, February 12, 1974.....	27,875
	1,497,790

The following Orders-in-Council were not acted upon during the fiscal year 1973-74:

PC 1972—3063, December 19, 1972
PC 1973—682, March 26, 1974
PC 1973—683, March 26, 1974

Tariff item 42700-1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1973 to March 31, 1974, inclusive:

PC 1968—7/185, February 1, 1968.....	1,002
PC 1968—8/324, February 22, 1968.....	1,293
PC 1968—7/1173, June 19, 1968.....	4,624
PC 1968—7/1189, June 28, 1968.....	1,863
PC 1968—18/1325, July 17, 1968.....	1,230
PC 1968—9/1517, August 7, 1968.....	2,051
PC 1968—7/1810, September 24, 1968.....	6,113
PC 1969—61, January 14, 1969.....	1,657
PC 1969—62, January 14, 1969.....	3,933
PC 1969—173, January 28, 1969.....	1,359
PC 1969—215, February 4, 1969.....	2,763
PC 1969—272, February 11, 1969.....	3,448
PC 1969—323, February 18, 1969.....	5,773
PC 1969—423, March 4, 1969.....	2,419
PC 1969—474, March 11, 1969.....	4,729
PC 1969—562, March 18, 1969.....	1,097
PC 1969—608, March 25, 1969.....	2,976

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

PC 1969—726, April 15, 1969.....	4,574	PC 1970—1224, July 8, 1970.....	25,321
PC 1969—727, April 15, 1969.....	3,614	PC 1970—1266, July 15, 1970.....	12,291
PC 1969—803, April 22, 1969.....	4,149	PC 1970—1312, July 22, 1970.....	9,564
PC 1969—804, April 22, 1969.....	1,585	PC 1970—1354, July 29, 1970.....	4,001
PC 1969—921, May 6, 1969.....	2,030	PC 1970—1401, August 5, 1970.....	20,502
PC 1969—976, May 13, 1969.....	3,530	PC 1970—1451, August 19, 1970.....	58,067
PC 1969—977, May 13, 1969.....	3,713	PC 1970—1452, August 19, 1970.....	6,961
PC 1969—1021, May 20, 1969.....	4,084	PC 1970—1537, September 9, 1970.....	13,669
PC 1969—1080, May 27, 1969.....	5,260	PC 1970—1538, September 9, 1970.....	4,338
PC 1969—1133, June 3, 1969.....	8,132	PC 1970—1539, September 9, 1970.....	37,340
PC 1969—1171, June 10, 1969.....	3,214	PC 1970—1615, September 16, 1970.....	28,813
PC 1969—1218, June 17, 1969.....	5,963	PC 1970—1662, September 23, 1970.....	24,671
PC 1969—1288, June 25, 1969.....	14,532	PC 1970—1744, October 6, 1970.....	13,135
PC 1969—1361, July 8, 1969.....	7,736	PC 1970—1745, October 6, 1970.....	25,646
PC 1969—1424, July 15, 1969.....	1,044	PC 1970—1832, October 21, 1970.....	51,807
PC 1969—1425, July 15, 1969.....	5,543	PC 1970—1833, October 21, 1970.....	124,275
PC 1969—1472, July 22, 1969.....	6,308	PC 1970—1869, October 27, 1970.....	14,805
PC 1969—1520, July 29, 1969.....	9,131	PC 1970—1904, November 3, 1970.....	9,132
PC 1969—1605, August 13, 1969.....	7,014	PC 1970—1956, November 10, 1970.....	89,002
PC 1969—1669, August 27, 1969.....	27,422	PC 1970—2001, November 17, 1970.....	27,049
PC 1969—1670, August 27, 1969.....	3,812	PC 1970—2032, November 24, 1970.....	34,565
PC 1969—1671, August 27, 1969.....	6,604	PC 1970—2089, December 8, 1970.....	34,743
PC 1969—1717, September 11, 1969.....	5,976	PC 1970—2090, December 8, 1970.....	67,080
PC 1969—1718, September 11, 1969.....	3,661	PC 1970—2154, December 15, 1970.....	37,379
PC 1969—1790, September 17, 1969.....	3,954	PC 1970—2197, December 22, 1970.....	91,099
PC 1969—1838, September 24, 1969.....	11,160	PC 1971—27, January 12, 1971.....	19,673
PC 1969—1892, October 1, 1969.....	9,880	PC 1971—82, January 19, 1971.....	36,532
PC 1969—1937, October 8, 1969.....	6,558	PC 1971—141, January 26, 1971.....	27,018
PC 1969—1985, October 15, 1969.....	7,774	PC 1971—207, February 2, 1971.....	44,033
PC 1969—2017, October 21, 1969.....	11,407	PC 1971—256, February 9, 1971.....	41,469
PC 1969—2093, October 29, 1969.....	3,929	PC 1971—296, February 16, 1971.....	61,150
PC 1969—2139, November 5, 1969.....	4,182	PC 1971—355, February 23, 1971.....	80,820
PC 1969—2175, November 12, 1969.....	12,077	PC 1971—390, March 2, 1971.....	32,380
PC 1969—2210, November 19, 1969.....	16,010	PC 1971—429, March 9, 1971.....	65,944
PC 1969—2241, November 26, 1969.....	14,013	PC 1971—484, March 16, 1971.....	36,022
PC 1969—2292, December 3, 1969.....	6,463	PC 1971—556, March 23, 1971.....	85,314
PC 1969—2329, December 10, 1969.....	18,333	PC 1971—595, March 30, 1971.....	16,437
PC 1969—2376, December 17, 1969.....	9,489	PC 1971—652, April 6, 1971.....	20,885
PC 1970—30, January 14, 1970.....	7,883	PC 1971—721, April 20, 1971.....	37,087
PC 1970—31, January 14, 1970.....	54,450	PC 1971—802, April 27, 1971.....	45,420
PC 1970—168, January 27, 1970.....	57,082	PC 1971—863, May 4, 1971.....	50,689
PC 1970—209, February 3, 1970.....	6,763	PC 1971—944, May 18, 1971.....	64,398
PC 1970—248, February 10, 1970.....	39,981	PC 1971—945, May 18, 1971.....	35,592
PC 1970—305, February 17, 1970.....	33,423	PC 1971—1000, May 25, 1971.....	41,101
PC 1970—341, February 24, 1970.....	17,467	PC 1971—1031, June 1, 1971.....	33,183
PC 1970—383, March 3, 1970.....	31,015	PC 1971—1099, June 8, 1971.....	35,343
PC 1970—429, March 10, 1970.....	4,265	PC 1971—1252, June 23, 1971.....	116,197
PC 1970—477, March 17, 1970.....	18,356	PC 1971—1253, June 23, 1971.....	43,490
PC 1970—528, March 24, 1970.....	22,272	PC 1971—1298, June 29, 1971.....	74,967
PC 1970—597, April 7, 1970.....	18,613	PC 1971—1420, July 13, 1971.....	52,629
PC 1970—598, April 7, 1970.....	30,623	PC 1971—1421, July 13, 1971.....	35,008
PC 1970—697, April 21, 1970.....	23,426	PC 1971—1475, July 20, 1971.....	24,773
PC 1970—740, April 28, 1970.....	21,048	PC 1971—1524, July 27, 1971.....	68,140
PC 1970—797, May 5, 1970.....	40,939	PC 1971—1637, August 11, 1971.....	54,557
PC 1970—861, May 12, 1970.....	7,375	PC 1971—1638, August 11, 1971.....	62,157
PC 1970—894, May 19, 1970.....	54,033	PC 1971—1711, August 18, 1971.....	45,797
PC 1970—968, June 2, 1970.....	31,949	PC 1971—1822, September 1, 1971.....	86,688
PC 1970—1016, June 9, 1970.....	10,096	PC 1971—1890, September 7, 1971.....	90,068
PC 1970—1123, June 23, 1970.....	17,655	PC 1971—1891, September 7, 1971.....	27,812
PC 1970—1124, June 23, 1970.....	16,643	PC 1971—1928, September 14, 1971.....	25,072
PC 1970—1174, June 30, 1970.....	47,601	PC 1971—1986, September 21, 1971.....	66,951
		PC 1971—2087, October 5, 1971.....	41,358
		PC 1971—2088, October 5, 1971.....	33,532
		PC 1971—2134, October 12, 1971.....	50,126
		PC 1971—2191, October 19, 1971.....	44,599
		PC 1971—2289, November 2, 1971.....	29,236

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

PC 1971—2290, November 2, 1971.....	36,127
PC 1971—2480, November 9, 1971.....	40,374
PC 1971—2583, November 23, 1971.....	198,025
PC 1971—2634, November 30, 1971.....	127,584
PC 1971—2676, December 7, 1971.....	122,458
PC 1971—2730, December 14, 1971.....	138,397
PC 1972—35, January 18, 1972.....	134,401
PC 1972—36, January 18, 1972.....	86,628
PC 1972—37, January 18, 1972.....	265,668
PC 1972—38, January 18, 1972.....	102,195
PC 1972—103, January 27, 1972.....	133,503
PC 1972—174, February 3, 1972.....	282,516
PC 1972—216, February 10, 1972.....	205,589
PC 1972—270, February 17, 1972.....	276,299
PC 1972—311, February 22, 1972.....	389,941
PC 1972—358, February 29, 1972.....	197,674
PC 1972—424, March 7, 1972.....	329,506
PC 1972—485, March 14, 1972.....	559,549
PC 1972—525, March 21, 1972.....	192,365
PC 1972—661, April 12, 1972.....	478,649
PC 1972—662, April 12, 1972.....	254,187
PC 1972—663, April 12, 1972.....	269,881
PC 1972—848, May 2, 1972.....	539,680
PC 1972—974, May 9, 1972.....	412,301
PC 1972—975, May 9, 1972.....	434,935
PC 1972—1030, May 16, 1972.....	584,814
PC 1972—1103, May 24, 1972.....	479,689
PC 1972—1145, May 30, 1972.....	520,581
PC 1972—1241, June 6, 1972.....	802,750
PC 1972—1329, June 13, 1972.....	477,696
PC 1972—1390, June 20, 1972.....	370,323
PC 1972—1456, June 27, 1972.....	407,039
PC 1972—1499, July 4, 1972.....	214,083
PC 1972—1532, July 11, 1972.....	357,404
PC 1972—1648, July 27, 1972.....	712,339
PC 1972—1649, July 27, 1972.....	411,869
PC 1972—1776, August 24, 1972.....	745,000
PC 1972—1777, August 24, 1972.....	780,675
PC 1972—1778, August 24, 1972.....	890,431
PC 1972—1779, August 24, 1972.....	649,418
PC 1972—2174, September 14, 1972.....	806,268
PC 1972—2175, September 14, 1972.....	471,729
PC 1972—2176, September 14, 1972.....	519,580
PC 1972—2319, September 21, 1972.....	879,719
PC 1972—2423, October 5, 1972.....	410,777
PC 1972—2424, October 5, 1972.....	799,249
PC 1972—2528, November 9, 1972.....	491,438
PC 1972—2531, November 9, 1972.....	877,952
PC 1972—2532, November 9, 1972.....	1,107,641
PC 1972—2601, November 9, 1972.....	792,226
PC 1972—2602, November 9, 1972.....	892,759
PC 1972—2641, November 16, 1972.....	1,384,565
PC 1972—2696, November 23, 1972.....	640,809
PC 1972—2730, November 30, 1972.....	716,483
PC 1972—2731, November 30, 1972.....	1,104,592
PC 1972—3041, December 19, 1972.....	7,723,098
PC 1972—3061, December 19, 1972.....	1,489,440
PC 1972—3062, December 19, 1972.....	2,396,270
PC 1973—50, January 9, 1973.....	2,582,757
PC 1973—117, January 16, 1973.....	2,850,259
PC 1973—215, January 30, 1973.....	1,785,398

PC 1973—216, January 30, 1973.....	2,329,413
PC 1973—365, February 13, 1973.....	1,051,293
PC 1973—366, February 13, 1973.....	1,588,037
PC 1973—464, February 27, 1973.....	1,738,085
PC 1973—522, March 6, 1973.....	2,057,953
PC 1973—523, March 6, 1973.....	2,675,523
PC 1973—621, March 13, 1973.....	2,263,993
PC 1973—736, March 27, 1973.....	2,800,482
PC 1973—840, April 3, 1973.....	49,338
PC 1973—841, April 3, 1973.....	2,033,301
PC 1973—842, April 3, 1973.....	1,697,411
PC 1973—943, April 10, 1973.....	1,554,419
PC 1973—987, April 17, 1973.....	3,673,364
PC 1973—1066, May 8, 1973.....	2,390,563
PC 1973—1067, May 8, 1973.....	2,354,971
PC 1973—1140, May 15, 1973.....	3,017,617
PC 1973—1190, May 22, 1973.....	1,304,913
PC 1973—1416, June 5, 1973.....	1,383,420
PC 1973—1417, June 5, 1973.....	611,875
PC 1973—1508, June 12, 1973.....	794,465
PC 1973—1746, June 19, 1973.....	1,150,993
PC 1973—1792, June 26, 1973.....	1,173,938
PC 1973—1976, July 10, 1973.....	1,012,691
PC 1973—2138, July 17, 1973.....	928,928
PC 1973—2139, July 17, 1973.....	699,607
PC 1973—2215, July 24, 1973.....	519,768
PC 1973—2338, July 31, 1973.....	1,919,468
PC 1973—2511, August 21, 1973.....	603,816
PC 1973—2512, August 21, 1973.....	4,121,368
PC 1973—2609, September 4, 1973.....	821,664
PC 1973—2610, September 4, 1973.....	2,427,294
PC 1973—2687, September 11, 1973.....	750,110
PC 1973—3015, October 4, 1973.....	1,379,984
PC 1973—3016, October 4, 1973.....	549,509
PC 1973—3017, October 4, 1973.....	1,395,033
PC 1973—3171, October 16, 1973.....	890,587
PC 1973—3172, October 16, 1973.....	1,158,267
PC 1973—3448, October 30, 1973.....	1,411,431
PC 1973—3515, November 6, 1973.....	523,340
PC 1973—3622, November 20, 1973.....	823,335
PC 1973—3623, November 20, 1973.....	1,711,112
PC 1973—3669, November 27, 1973.....	516,435
PC 1973—3670, November 27, 1973.....	2,408
PC 1973—3767, December 4, 1973.....	508,262
PC 1973—3821, December 11, 1973.....	703,998
PC 1973—4044, December 18, 1973.....	496,355
PC 1974—26, January 8, 1974.....	1,863,583
PC 1974—27, January 8, 1974.....	771,169
PC 1974—88, January 15, 1974.....	550,078
PC 1974—249, February 12, 1974.....	47,915
PC 1974—250, February 12, 1974.....	33,856
PC 1974—251, February 12, 1974.....	5,573

PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973 remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700-1 entered for consumption in 1972, 1973, 1974 or 1975 and are either:

- (a) for machines, for accessories for machines, or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1 and were in fact imported prior to January 1, 1968 or

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

(b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968, 1969, 1970 or 1971 pursuant to tariff item 42700-1.....		5,533,383	Canadian Car Division of Hawker—Siddeley Canada Ltd, Thunder Bay, Ont.....	2,148
PC 1970-1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods.....		7,613,901 131,119,197	Customs duty on materials and parts for use in the manufacture of Rapid Transit Cars for export.	
General:			Canadian General Electric Company Ltd, Toronto, Ont.....	112,577
Allied Shipbuilders Ltd, Vancouver, BC.....		39,001	Customs duty on parts and materials used in the production of vehicles for off highway use.	
Customs duty on imported equipment and material used in the construction of exported vessels.			Canadian Marconi Company, Montreal, Que.....	34,689
Bell Aerospace Canada, Division of Textron Canada, Grand Bend, Ont.....		46,881	Customs duty on all materials, parts and components during the period September 1, 1971 to December 31, 1973 for use by Canadian Marconi Company, Montreal, in the manufacture of a radio relay system and spare parts thereof for the Government of Iran.	
Customs duty on components and jigs, fixtures and tooling required in the development, testing and initial production of an experimental heavy haul hovercraft to be manufactured in Canada.			Coldstream Products of Canada Ltd, Winnipeg, Man	6,645
Boeing of Canada Limited, Winnipeg, Man.....		111,565	Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	
Customs duty on used tooling under materials for use in the production of components for types 707, 727, 737 and 747 aircraft.			Crane Carrier Canada Ltd, Scarborough, Ont.....	36,140
Bristol Aerospace Limited, Winnipeg, Man.....		75,023	Customs duties on crane carriers and specified commercial vehicles and parts and accessories and parts thereof.	
Customs duty on materials and components used in the manufacture of Black Brant upper atmospheric research vehicles.			Dominion Textile Ltd, Montreal, Que.....	106,726
Bristol Aerospace Limited, Winnipeg, Man.....		19,745	Customs duty on imported shirting fabrics entered for home consumption during 1972 at the Customs port of Valleyfield, Quebec.	
Customs duties and excise taxes on materials or components used in the research, development, testing and evaluation of an atmospheric meteorological probe termed a "metroket".			Douglas Aircraft Company of Canada Ltd, Toronto, Ont.....	79,155
Bristol Aerospace Limited, Winnipeg, Man.....		14,648	Customs duties on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft produced for export.	
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.			Electrode Corporation, Ohio, USA.....	317,670
Burnard Shipyard Ltd, Vancouver, BC.....		19,501	Customs duty on imported coated Titanium Anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate.	
Customs duty on imported equipment and materials used in the construction of exported vessels.			Enamel and Heating Products Ltd, Amherst, N.S.....	3,066
Cadbury Schweppes-Powell Ltd, Powell 1973, St Catharines, Ont.....		33,544	Remission of duty and taxes on goods imported in connection with production of components for Barking aircraft for export.	
Customs duty paid on ingredients used in the production of citrus fruit juices.			Euclid Division of White Motor Company, Canada, Malton, Ont.....	650,182
Canadair Limited, Montreal, Que.....		20,882	Customs duty on parts and materials used in the production of vehicles for off highway use.	
Customs duty on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 Surveillance Drone System.			FBI Foods Ltd, Montreal, Que.....	10,534
Canadian Cannery Ltd, Hamilton, Ont.....		8,497	Customs duty paid on ingredients used in the production of citrus fruit juices.	
Customs duty paid on ingredients used in the production of citrus fruit juices.			Firestone Tire and Rubber Company, Ltd, Hamilton, Ont.....	9,013
			Customs duty on parts and material used in the production of vehicles for off highway use.	
			Fleet Manufacturing Ltd, Fort Erie, Ont.....	18,706
			Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for Boeing aircraft produced in Canada for export.	
			Fleet Manufacturing Ltd, Fort Erie, Ont.....	22,758
			Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Continued

Garrett Manufacturing Ltd, Rexdale, Ont.....	99,912	Port Weller Dry Docks Ltd, St Catherines, Ont.....	19,402
Customs duties on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft produced in Canada for export.		Customs duty on imported equipment and material used in the construction of exported vessels.	
General Motors of Canada Ltd, Oshawa, Ont.....	391,675	Quality Tropical Juices Ltd, Toronto, Ont.....	1,711
Customs duty on parts and material used in the production of vehicles for off highway use.		Customs paid on ingredients used in the production of citrus fruit juices.	
Halifax Shipyard Division Hawker—Siddeley Canada Ltd, Halifax, NS.....	29,703	Raytheon Canada Ltd, Waterloo, Ont.....	111,493
Customs duty on imported equipment and materials used in the construction of exported vessels.		Customs duty on parts and materials and test equipment for use by Raytheon Canada Ltd, in the manufacture and testing of telecommunications apparatus, for sale and export to the Government of India.	
Hawker—Siddeley Canada Ltd, (Canadian Car Div) Thunder Bay, Ont.....	1,415	Saint John Shipbuilding and Dry Dock Company Ltd, Saint John, NB.....	288,187
Customs duty on parts and material used in the production of vehicles for off highway use.		Customs duty on imported equipment and materials used in the construction of exported vessels.	
Irving Oil Co Ltd, Halifax, NS.....	2,814	Shepherd Boats Ltd, Niagara-on-the-Lake, Ont.....	51,953
Provides for the difference between Customs duty and taxes properly payable under the British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were trans-shipped conditional on satisfactory evidence that direct shipment was not possible.		Customs duty and sales tax on certain pleasure cruisers.	
Mack Truck Manufacturing Company of Canada Ltd, Toronto, Ont.....	19,472	Sicard Incorporated, Ste Therese, Que.....	16,180
Customs duty on parts and material used in production of vehicles for off highway use.		Customs duty on parts and materials used in the production of vehicles for off highway use.	
Marine Industries Ltd, Montreal, Que.....	6,834	Southeastern Commonwealth Drilling Ltd, Halifax, NS.....	58,034
Customs duty on imported equipment and material used in the construction of exported vessels.		Customs duty on imported equipment and materials used in the construction of exported vessels.	
Martin Robertson and Bain Ltd, Vancouver, BC.....	5,398	Sun Rype Products Ltd, Vancouver, BC.....	13,276
Customs duty paid on ingredients used in the production of citrus fruit juices.		Customs paid on ingredients used in the production of citrus fruit juices.	
Metcalf Foods of Canada Ltd, Toronto, Ont.....	5,711	Sunny Orange Canada Ltd (1966) Toronto, Ont.....	38,930
Customs duty paid on ingredients used in the production of citrus fruit juices.		Customs paid on ingredients used in the production of citrus fruit juices.	
National Steel Car Company Ltd, Hamilton, Ont.....	19,318	Volkswagen Canada Ltd, Toronto, Ont.....	106,329
Sales tax on railway cars manufactured by National Steel Car Company Ltd, and sold to British Columbia Railway.		Customs duty and excise taxes on the value of Canadian made component vehicle parts exported and returned to Canada as original equipment on imported vehicles.	
Northern Electric Company Ltd, Montreal, Que.....	492,492	Wabco Equipment Canada Ltd, Paris, Ont.....	108,983
Customs duty on goods to be used by Northern Electric in the manufacture of three sets of electronic systems for ANIK satellite.		Customs duty on parts and material used in the production of vehicles for off highway use.	
Northwest Industries Ltd, Edmonton, Alta.....	1,539	Westinghouse Canada Ltd, Hamilton, Ont.....	4,111
Customs duty on used tooling and materials for use in the production of components for aircraft of Boeing types 707, 727, 737 and 747.		Customs duty on 11,000 h.p. vertical electric motors to drive heat transport pumps at the Bruce Generating Station of Ontario Hydro	
Northwest Industries Ltd, Edmonton, Alta.....	12,201	Yarrows Ltd, Victoria, BC.....	10,753
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specification used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.		Customs duty on imported equipment and material used in the construction of exported vessels.	
Philip Green and Company Ltd, Toronto, Ont.....	5,082	York Farms Division Canada Packers, Vancouver, BC.....	5,915
Customs paid on ingredients used in the production of citrus fruit juices.		Customs paid on ingredients used in the production of citrus fruit juices.	
			3,728,119
		<i>Remission of \$1,000 or over for the benefit of charitable, educational, religious and other non-profit organizations, and for Government Departments and Crown Corporations:</i>	
		Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:	
		Alberta Liquor Control Board, Edmonton, Alta.....	11,723
		Liquor Control Board of British Columbia, Victoria, BC.....	11,751
		Liquor Control Board of Ontario, Toronto, Ont.....	49,605

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—Continued

New Brunswick Liquor Control Board, Fredericton, NB.....	14,106
Nova Scotia Liquor Commission, Halifax, NS.....	10,290
	97,475
General:	
Air Canada, Montreal, Que.....	274,592
Customs duty and excise taxes on defective spare parts of aircraft operated by Air Jamaica outside of Canada.	
Air Canada, Montreal, Que.....	19,710,307
Sales tax on aircraft and engines imported for use in combined international and domestic service, and customs duties and sales and excise taxes on domestic and imported aircraft parts, materials and equipment, and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service.	
Cape Race Loran "C" Station, Trepassey, Nfld.....	30,922
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments, in Canada.	
NASA by Consul General of the United States of America, St John's, Nfld.....	1,728
Customs duty and sales taxes on goods imported and for the use of a US Government Agency in Canada.	
National Defence, Dept of, Ottawa, Ont.....	198,440
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	
National Defence, Dept of, Ottawa, Ont.....	797,530
Customs duty and portion of sales tax on certain defence supplies.	
Department of Transport.....	3,250,000
Customs duties and excise taxes on vessels used to supply outports in Newfoundland.	
Vetcraft Shops, Toronto, Ont.....	56,791
Sales tax on poppies and wreaths sold during the year ended December 31, 1972.	
	24,320,310
Total Customs and Excise.....	216,762,474

Other remissions were granted as follows:

PC 1952-4282, October 15, 1952, authorized in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when trans-shipped at a foreign port owing to circumstances beyond the control of the importers, a remission of the difference between duty and taxes payable under British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were trans-shipped.

PC 1954-26/1904, December 8, 1954, authorized the remission of customs duty and excise taxes paid or payable on automobiles imported from abroad by dealers, and excise taxes paid or payable on automobiles of domestic manufacture, sold to members of the Armed Services of countries which are signatories of the North Atlantic Treaty Agreement or of British Commonwealth countries.

PC 1956-22/198, February 9, 1956, authorized remission of customs duty and excise taxes on articles imported by His Excellency the Apostolic Delegate for his personal and official use.

PC 1956-485, March 22, 1956, authorized the remission of excise taxes to diplomats and other representatives of foreign countries stationed in Canada.

PC 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes; and in respect of items of official militia uniform dress or accoutrement, not available in Canada, a remission upon importation of customs duty otherwise payable.

PC 1961-28/1156, August 16, 1961, provided under prescribed conditions, with respect to sugars processed in Canada from raw cane sugars imported under British Preferential Tariff, that Most Favoured Nation Tariff rates may be used in the calculation of drawback.

PC 1963-714, May 9, 1963, provided for the remission of customs duties and excise taxes in respect of certain household and other articles imported under specified conditions for use by summer settlers.

PC 1963-15/1067, July 16, 1963, authorized remission under prescribed conditions all customs duties and excise taxes paid by or on behalf of a non-commercial importer where the duty and taxes amount in the aggregate of \$20.00 or less and where the goods have been exported or destroyed.

PC 1963-15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.

PC 1964-235, February 13, 1964, as amended provided, under prescribed conditions with respect to imported goods not as ordered when such goods are exported or destroyed under customs supervision, for the remission of customs duty and excise taxes paid at the time of importation.

PC 1964-1436, September 17, 1964, provided under prescribed conditions for remission of customs duties and excise taxes on certain consumable goods imported by foreign scientific or exploratory expeditions for use in conducting field studies in Canada.

PC 1965-784, April 29, 1965, provided under prescribed conditions with respect to imported goods which have become obsolete or surplus to requirements in Canada, when such goods are destroyed under Customs supervision, for the remission of 90% of customs duty and excise taxes paid at the time of importation

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS AND EXCISE—Concluded

PC 1966-545, March 23, 1966, provided for remission of excise taxes on Canadian aircraft engines returned to Canada after having been exported for repair purposes.

PC 1966-23/2179, November 24, 1966, provided for remission of customs duty and sales tax on the value of Canadian tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada.

PC 1966-19/220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

PC 1967-30/128, January 26, 1967, authorized the remission of customs duty and excise taxes on goods imported into Canada for the exclusive use of the International Pacific Salmon Fisheries Commission.

PC 1967-31/128, January 26, 1967, authorized the remission of customs duty and excise taxes payable on forest fire prevention material imported for use during annual forest Conservation Weeks.

PC 1967-44/174, February 2, 1967, authorized the remission of customs duty and excise taxes on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

PC 1967-23/261, February 16, 1967, authorized a remission before the liability therefore arises, of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whisky barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1967-16/1336, July 12, 1967, authorized remission of sales tax on re-usable cargo containers of not less than 500 cu ft capacity manufactured in Canada and sold for use in international service.

PC 1968-32, January 4, 1968, remits under prescribed conditions customs duty and excise taxes on settlers' effects acquired abroad with blocked currencies by settlers who immigrate into Canada.

PC 1969-857, April 29, 1969, authorizes remission of customs duty and excise taxes on steamships carrying empty cargo containers.

PC 1969-1785, September 17, 1969, authorized remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

PC 1970-958, June 2, 1970, provided under prescribed conditions, with respect to imported fabric used in the manufacture of men's or boy's shirts, for the remission of 25% of customs duty paid by the manufacturer of such shirts.

PC 1970-1786, October 14, 1970, authorizes the remission of duty and sales taxes otherwise payable on ballet slippers and pointe toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970-1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported, for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972-207, February 10, 1972, authorizes exemption of a portion of the excise taxes payable on sparkling cider produced in Canada and remission of a portion of the customs duty and excise taxes payable on sparkling cider imported into Canada.

PC 1972-769, April 25, 1972, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1972-856, May 2, 1972, provided under prescribed conditions with respect to imported articles and materials used or consumed in the manufacturer of railway rolling stock that is to be used exclusively in international transportation.

PC 1972-2516, November 9, 1972, provided for the remission of customs duties and excise taxes in respect of Computer Generated Mailing List.

PC 1973-745, March 27, 1973, as amended, provided for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in schedule A to the order.

PC 1973-1361, May 29, 1973, provided for remission of customs duty and excise tax in respect to goods imported for meetings in Canada or foreign organizations.

PC 1973-1244, June 6, 1973, authorizes the remission of duty and taxes on goods imported through customs postal branches on which the combined duty and taxes payable does not exceed one dollar.

PC 1973-3568, November 13, 1973, authorizes the remission of customs duty paid or payable on carbon fibres and filaments imported during the period commencing January 1, 1973 and ending December 31, 1974.

PC 1973-6/3860, December 18, 1973, provided for the remission of sales tax paid or payable on fully manufactured printed matter acquired by the Department of Supply and Services from commercial printing firms in Canada during the period April 1, 1973 to March 31, 1974.

DEPARTMENT OF NATIONAL REVENUE— TAXATION

Remissions of income tax:

Alexis Nihon Company Limited.....

57,471

PC 1973-9/1041 May 8, 1973, authorized the remission of \$26,731 income tax and \$30,740 interest in respect of the 1952 taxation year.

In 1953 the taxpayer filed a loss application in an undisclosed amount without financial statements as its records had been seized. In 1955 an amended 1953 return reported a loss of \$67,194 but the loss was not applied to 1952 since 1952 was then under

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

objection and it is contrary to policy to reassess under such circumstances. In 1959 the 1953 loss was reduced to \$62,819 but 1952 was not reassessed.

The taxpayer applied the 1953 loss to its income for the 1959 taxation year but the claim was disallowed by the Tax Appeal Board because the taxpayer was required to apply a 1953 loss to 1952 income and file an amended return for 1952. The taxpayer was unable to meet these requirements due to the seizure of its records. The corporation appealed the Board's decision to the Federal Court and the appeal is still outstanding.

The Department could have reassessed 1952 on at least three occasions when the taxpayer's returns were under review and officials were aware of the 1953 loss but no reassessment was made and 1952 is now statute-barred.

Therefor subject to the conditions that

- (1) the taxpayer withdraw its appeal
- (2) the interest element of \$30,740 be included in its income a remission was recommended the amounts being \$26,731 of 1952 tax by allowing the 1953 loss and (2) \$30,740 in lieu of interest computed at 6% to June 1972 on the 1952 tax.

Cohen, Samuel Joseph..... 2,080,817

PC 1973-6/1340 May 29, 1973, authorized the remission of \$2,080,817 estate tax and interest.

The taxpayer died December 21, 1966 and was domiciled in British Columbia. He owned fifteen hundred shares of Army and Navy Department Store Holdings Limited. Under 9(7)(d) of the Estate Tax Act the situs of the shares was Saskatchewan. As these shares were not properly situated in British Columbia the estate was not entitled to the seventy-five percent rebate under this section. The value of these shares was included in determining duty under the British Columbia Succession Duty Act with the result the Federal and Provincial Taxes combined together with interest owing amounted to approximately eighty-two per cent of estate assets.

Under the Federal-Provincial Fiscal Arrangements Act, Saskatchewan would ordinarily be entitled to be paid seventy-five per cent of Federal Tax assessed on the shares. However under Section 11 of the Regulations made under that Act this only applies to tax assessed during the period of five fiscal years that begins with the fiscal year in which the death occurred. In the case of this estate the Federal Tax was not assessed until August 1972 thus no payment was required to be made to Saskatchewan as the assessment was not made before April, 1971.

Under these circumstances a remission of seventy-five per cent of the estate tax was recommended so that the estate would be put in the same situation as if the shares had a situs in British Columbia.

Computing Devices of Canada Limited..... 59,123

PC 1971-2669 December 7, 1971, the Scientific Research Income Tax Remission Order authorized the general remission of income tax in respect to amounts paid or payable on behalf of foreign governments or non-residents by the Canadian Commercial Corporation for undertaking scientific research.

In respect of the above corporation this resulted in the remission of 1964 income taxes to the extent of \$32,026 and 1972 income taxes to the extent of \$26,158 plus interest to the extent of \$939.

Dividend Strip Remission..... 388,814

PC 1973-5/2367 August 2, 1973, authorized the remission of \$388,814 income tax and interest payable thereon in respect of 19 taxpayers involved in dividend stripping cases.

In 1965 assessments were issued for dividend stripping and the Department advised taxpayers involved that it would accept full settlement by payment of tax 16-2/3% of the undistributed income on hand. Taxpayers were also advised that where they chose to contest the Department's assessments the settlement offer would be withdrawn. In the two cases that proceeded to trial the Department's position was upheld. It was proposed that those taxpayers who were involved in dividend stripping schemes but did not accept the settlement should receive the same treatment as those who chose to make payment without contesting their cases in court.

Therefore a remission was granted equal to the amount by which income tax payable by each individual in respect of the distribution to him of undistributed income of a corporation exceeds an amount equal to 16-2/3% of the undistributed income of the corporation received by him. The remission was approved by the Cabinet Committee on Economic Policy and by Cabinet.

Judo Investments Limited..... 159,560

PC 1973-5/1340 May 29, 1973, and PC 1973-12/2910 October 4, 1973, authorized the remission of income tax to the extent of \$159,560. In 1971 the corporation elected to pay tax on undistributed income and created tax paid undistributed income in the amount of \$1,259,095. The undistributed income of the taxpayer was \$180,067 and paragraph 89(1)K of the Income Tax Act limited the tax paid undistributed surplus to that amount, the result being that the corporation created an excessive tax paid undistributed income in the amount of \$1,079,028 (\$1,259,095 less \$180,067).

The company's solicitor made representations to the Minister of Finance to amend the Act and in addition the Minister of National Revenue asked the Minister of Finance whether the Act should be amended or a remission should be granted. The Minister of Finance replied that relieving action should be by way of remission, there being no provision in law permitting the corporation to revoke an election to pay tax on undistributed income.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

As the corporation's difficulties were caused by subsequent Income Tax Amendments it was recommended that a remission be granted to the extent of \$159,560. This is a lesser amount than the amount of wasted tax but is more beneficial to the taxpayer as it avoids the attraction of Part 111 tax on excessive elections.

Lacharité, Henri J R..... 1,055

PC 1973-10/2667 September 11, 1973, authorized the remission of \$1,055 income tax payable in respect of the 1971 taxation year.

The taxpayer received a lump sum payment in 1971 as compensation under an arbitration award for wrongful dismissal from employment during the period 1967 to 1971.

As undue hardship results from his being taxed at a higher rate in one year in respect of an amount received for wages which he ordinarily would have received over a period of five years a remission of the additional tax involved was recommended.

Western Minerals Limited..... 305,960

PC 1973-11/2910 October 4, 1973, authorized the remission of income tax to the extent of \$305,960 in respect of the taxpayer's 1971 taxation year.

In July 1971 the corporation made an election under section 105 of the Income Tax Act as that section applied prior to tax reform amendments. The company paid tax to the extent of \$430,588 based on the erroneous assumption that its undistributed income exceeded \$2,870,588 the amount on which the 15% tax was paid. At fiscal year end September 30/71 the undistributed income amounted to only \$830,857.

Due to amendments made to the Income Tax Act in December 1971 benefit was derived only to the extent of the tax on \$830,857 which was \$124,628. The corporation requested that the difference of \$305,960 be refunded.

A remission of this amount was granted as there is no provision in the Act under which this refund can be made.

Blackmer, Mrs Ethel V..... 14,187
PC 1974-16/205

Rubin, Mrs Helen..... 1,138
PC 1974-17/205

Sherrow, Estate of Mrs Bessie..... 1,950
PC 1974-18/205

The above Orders-in-Council dated February 12, 1974 authorized the remission of income tax to the extent of \$14,187 for Mrs Blackmer and penalties and interest in the amounts of \$1,138 and \$1,950 for Mrs Rubin and the Estate of Mrs Sherrow respectively.

In July 1948 James W Sherrow transferred certain lands to his son and daughter. In 1950 Mrs Blackmer purchased her brother's interest. James W

Sherrow died intestate in December 1948 and by law his widow Bessie Sherrow became entitled to one-third of his estate.

In 1960 oil royalties became payable in respect of the lands owned by Mrs Blackmer and she received these royalties believing them to belong to her as owner of the lands.

Mrs Bessie Sherrow, Mrs Blackmer's step-mother died intestate in 1966 and the Guaranty Trust became administrator of Mrs Sherrow's estate. The Trust Company successfully brought an action against Mrs Blackmer claiming that one-third of the royalties belonged to Mrs Sherrow. The matter was finally decided in 1972 by the Supreme Court of Canada and Mrs Blackmer was required to pay to Mrs Sherrow's Estate over \$71,000 in respect of royalties received since 1960.

Mrs Blackmer paid income tax on the full amount of the royalties from 1960 to 1971 inclusive. Thus a remission was recommended of the \$14,187 excess taxes Mrs Blackmer paid for the 1960 to 1971 taxation years.

Mrs Sherrow's estate has been assessed for income taxes, late filing penalties and interest for the years 1961 to 1965 inclusive. A remission was recommended of the late filing penalties \$168 and interest \$1,782. On the one-third portion of the royalties for 1966 to 1971 Mrs Rubin has been assessed for income tax, late filing penalty \$189 and interest \$949. A remission was recommended of the late filing penalties and interest.

Remissions less than \$1,000 (6)..... 2,280

Total..... \$3,072,355

General

Foundation Company of Canada Limited

PC 1973-20/2367 August 2, 1973, authorized the remission of income tax in respect of vessels sold by the parent company in 1968 and formerly owned by a subsidiary on January 1, 1966.

In November 1966 certain vessels owned by Foundation Maritime Limited were transferred to the parent company Foundation Company of Canada Limited. In 1968 the parent sold these vessels to Mil Tug and Salvage Limited the company thus becoming subject to tax on capital cost allowance recovery in its 1968 taxation year.

Subsection 20(12) of the Income Tax Act enacted on March 23, 1967 provided that recaptured capital cost allowance would not exist where vessels sold by taxpayer had been owned by the same taxpayer since January 1, 1966, a condition being that deposits had to be made satisfactory to the Minister of Industry, Trade and Commerce to guarantee that proceeds of disposition would be used for vessel replacement prior to 1974. Had it been known that the condition regarding ownership was to apply the subsidiary would not have transferred the vessels and subsection 20(12) would have applied to the subsidiary.

The parent has agreed to make a deposit satisfactory to the Minister of Industry, Trade and

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Concluded*

DEPARTMENT OF NATIONAL REVENUE— TAXATION—*Concluded*

Commerce if the parent is permitted to compute its income for 1968 claiming the benefit of subsection 20(12).

As the legislation was retroactive it is considered that it would be equitable to make a remission conditional on the deposit being made as undertaken by the parent company.

Involuntary Retirements Remission Order

PC 1974-696 March 26, 1974, authorized the remission of income tax and interest payable by certain employees of the public service of Canada who were compelled to retire before attaining the age of 65.

In 1972 the Federal Court of Canada determined, in the *Queen v Robertson* that the former subsection 20(12) of the Public Service Superannuation Regulations was ultra vires. This subsection permitted Deputy Heads to retire employees between the ages of 60 and 65 by reason only of age.

Due to this legal decision various Departments and Agencies concerned have made or will make lump sum settlements with the employees to compensate them for lost salaries and increased pension benefits.

Under the Income Tax Act lump sum settlements are taxable in the year of receipt. This can result in recipients paying larger amounts of tax than they would have paid had additional amounts been paid in the year in respect of which the settlement is made. Under these circumstances it was recommended that the excess taxes be remitted.

VETERANS AFFAIRS

Remission of \$1,000 or over for the benefits of charitable, educational, religious or other non-profit organizations, and for government departments and Crown Corporations.

General

Vetcraft shops Toronto and Montreal.

Sales tax on poppies and wreaths during the year ending December 31, 1973 amounted to \$61,409.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
AGRICULTURE.....			32	8,232	32	8,232
COMMUNICATIONS.....			3	665	3	665
ENERGY, MINES AND RESOURCES.....			141	8,672	141	8,672
ENVIRONMENT.....			6	502	6	502
EXTERNAL AFFAIRS—						
Department.....			479	16,487	479	16,487
Canadian International Development Agency.....			10	2,677	10	2,677
FINANCE—						
Department.....			1	1,127	1	1,127
Insurance.....			693	8,536	693	8,536
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT....	10	30,552	890	173,149	900	203,701
INDUSTRY, TRADE AND COMMERCE—Statistics Canada			101	3,511	101	3,511
LABOUR—Information Canada.....	1	2,877	142	4,844	143	7,721
MANPOWER AND IMMIGRATION—						
Department.....	5	8,755	4,610	1,122,574	4,615	1,131,329
Unemployment Insurance Commission.....			14	908	14	908
NATIONAL DEFENCE.....	4	14,258	1,134	26,205	1,138	40,463
NATIONAL HEALTH AND WELFARE.....			5,457	54,887	5,457	54,887
NATIONAL REVENUE—						
Customs and Excise.....	40	131,922	531	113,466	571	245,388
Taxation.....	519	1,567,597	7,387	3,009,216	7,906	4,576,813
POST OFFICE.....			181	15,215	181	15,215
PUBLIC WORKS.....			60	8,314	60	8,314
REGIONAL ECONOMIC EXPANSION.....			20	8,505	20	8,505

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 18(2)—Concluded

Obligations, debts and claims deleted from Public Accounts—Concluded

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
SECRETARY OF STATE—						
Department.....			88	5,069	88	5,069
National Film Board.....			20	2,429	20	2,429
National Museums of Canada.....			30	1,062	30	1,062
Public Service Commission.....			1	133	1	133
SOLICITOR GENERAL—Royal Canadian Mounted Police....	1	2,767	42	9,017	43	11,784
SUPPLY AND SERVICES.....			12	1,993	12	1,993
TRANSPORT.....			1,732	28,140	1,732	28,140
TREASURY BOARD—National Research Council.....			105	3,967	105	3,967
VETERANS AFFAIRS.....	47	131,130	3,068	683,146	3,115	814,276
	627	1,889,858	26,990	5,322,648	27,617	7,212,506

Deletions were from departmental accounts receivable with the following exceptions: Finance, 1 item of \$1,127 credited to the Implementation of Guarantee "Ming Sung Industrial Company Limited"; Indian Affairs and Northern Development, 47 items totalling \$41,781 credited to the asset account "Indian Economic Development"; and Veterans Affairs, 3 items totalling \$1,326 credited to the asset account "Veterans Land Act Fund".

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 31(4)

Every accountable advance that is not repaid or accounted for

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
AGRICULTURE							
Perrier G.....	1	100		100			
Bernier G.....	5	15	15				
Chapman F M.....	5	17	17				
Coates W.....	5	30	30				
Dagley E.....	5	75	75				
Davies H T.....	5	150	150				
Everett C F.....	5	200	200				
Faris D G.....	5	30	30				
Haas J H.....	5	600	600				
Herne D C.....	5	100	100				
Lapuns K O.....	5	400	400				
McCartney D.....	5	100	100				
Metcalfe D R.....	5	149	149				
Nuttall Y U.....	5	80	80				
Proudfoot K G.....	5	261	261				
Richard J N.....	5	60	60				
Smith B C.....	5	125	125				
Tarn T R.....	5	175	175				
Van Ryswyk A L.....	5	100	100				
Warren W.....	5	45	45				
Wauthy J M.....	5	15	15				
Weaver G M.....	5	300	300				
Wood G W.....	5	100	100				
Chapman C T.....	25	425		425			
Pharand G R.....	25	13		13			
		3,665	3,127	538			

COMMUNICATIONS

Authier J C.....	Revolving Fund	175		175			
Baser R.....	1	22	22				
Boissonneault M.....	1	25	25				
Couillard J P.....	Revolving Fund	80		80			
Déchêne G.....	Revolving Fund	170		170			
Edwards W D.....	1	90	90				
Gauthier J F.....	Revolving Fund	415	415				
Gervais R.....	Revolving Fund	255		255			
Hamel F.....	Revolving Fund	25		25			
Harvey R.....	1	200	200				
James D S.....	1	424		424			
Keefer T.....	1	400	400				
Nethersole H.....	1	50	50				
Newbold W.....	1	100		100			
Pageau J.....	1	520	520				
Pfeiffer R.....	1	138		138			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
COMMUNICATIONS—Concluded							
St Amand G.....	1	250		250			
Werstiuk H.....	1	6	6				
		3,345	1,728	1,617			
Canadian Radio-Television Commission							
Craig W R.....	15	350		350			
		3,695	1,728	1,967			
CONSUMER AND CORPORATE AFFAIRS							
Vienneau M C.....	1	100		100			
Yankewicz T.....	1	200		200			
Cape Breton Metrocentre.....	5	1,700		1,700			
St John South End.....	5	1,539		1,539			
Oldford D E.....	5	100		100			
Harding S C.....	5	100		100			
Evans M C.....	5	100		100			
Parsons E G.....	5	450		450			
MacLeod T G.....	5	450		450			
Kingston S.....	5	100		100			
Newton S.....	5	100		100			
Arnold L.....	5	200		200			
Leavy L.....	5	200		200			
Boehm E.....	5	200		200			
Kikot E.....	5	250		250			
Gunter G.....	5	300		300			
Haidle P.....	5	300		300			
Parker C.....	5	200		200			
Cassidy D.....	5	200		200			
MacRae G B.....	5	486		486			
Kennedy M.....	5	110		110			
Youelle R C.....	5	50		50			
Ashley G.....	15	100		100			
Chateauvert R.....	15	200		200			
Gascoigne F C.....	15	115		115			
Kelly R.....	15	500		500			
Latour R.....	15	100		100			
Clarke D.....	25B	150		150			
Howard T J.....	25B	500		500			
Loyns R M A.....	25B	200		200			
Richards W.....	25B	500		500			
		9,800		9,800			
ENERGY, MINES AND RESOURCES							
Laurin L.....	20	1,506		1,506			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
ENVIRONMENT							
Duggan F.....	1	200					uncollec- table
Edmonds Dr C J.....	15	1,000	1,000				
Merritt J.....	1	200	200				
Purcell W.....	15	589					uncollec- table
Sladek L.....	5	130					uncollec- table
		2,119	1,200				
EXTERNAL AFFAIRS							
Backeland G.....	1	110	110				
Badji O.....	1	79	79				
Beaudoin M.....	1	2	2				
Berlet L H.....	1	498	498				
Bilodeau J.....	1	55		55			
Boleyn A.....	1	58		58			
Bonthron W J.....	1	505		505			
Borse B.....	1	143		143			
Burgess E M.....	1	302		302			
Culbert L D.....	1	185		185			
Culley D C.....	1	295	295				
Cundell L G.....	1	975	975				
Cutts J.....	1	98	98				
Dagenais G.....	1	423		423			
Desjardins L.....	1	131	131				
Destrebecq A.....	1	255	255				
Doe E W E.....	1	98		98			
Doody W C.....	1	212	212				
Duchesne K B.....	1	184		184			
Dumouchel J R.....	1	1,006	1,006				
Easson M.....	1	26		26			
Fillion O.....	1	350	350				
Fortier D.....	1	4		4			
Foster D P.....	1	348	348				
Goldbloom V.....	1	212	212				
Guillon Y.....	1	119	119				
Herman L.....	1	622	622				
Jarvis W.....	1	43		43			
Johnston S J.....	1	41		41			
Kristianson G L.....	1	102		102			
Lalonde B.....	1	600	600				
L'Heureux P.....	1	408		408			
Mahon W.....	1	13		13			
Marriott A.....	1	403	403				
Martin A.....	1	500	500				
Masse A.....	1	31		31			
Mathieu G.....	1	240	240				
Molgat D.....	1	1,050	1,050				
Morden J R.....	1	301	301				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
EXTERNAL AFFAIRS—Concluded							
Moussaouis E.....	1	178	178				
MacDonald L.....	1	100	100				
McFarlane D C.....	1	80		80			
McKinnon R.....	1	705	705				
McPhail D S.....	1	1,150			1,150		
Perera E.....	1	84	84				
Pethick D.....	1	100			100		
Primeau J.....	1	200	200				
Pybus W G.....	1	313	313				
Reynolds R E.....	1	549	549				
Scott J R.....	1	99	99				
Slivitsby M.....	1	400	400				
Sullivan A.....	1	300	300				
Toogood J D.....	1	419	419				
Toole B.....	1	800	800				
Venne S.....	1	326	326				
Vincent J.....	1	123	123				
		16,953	13,002	2,701	1,250		
Canadian International Development Agency							
Anderson R.....	20	1,796	1,796				
Angess G.....	20	500		500			
Arn J.....	20	200	200				
Arseneau B.....	20	1,373		1,373			
Bailers L.....	20	713	713				
Baran E.....	20	429	429				
Barnett T.....	20	176		176			
Baron M.....	20	321	321				
Beattie R.....	20	93		93			
Beaudoin A.....	20	186	186				
Beemans P.....	20	1,070	1,070				
Beggs J.....	20	149		149			
Begin L.....	20	147	147				
Bene J G.....	20	268		268			
Bérubé L.....	20	1,009		1,009			
Biron G.....	20	58		58			
Blanchet G.....	20	1,100	158	942			
Blyth A.....	20	367		367			
Bomford L.....	20	318	318				
Botari V.....	20	206		206			
Bourgeois G.....	20	500	500				
Boyes P.....	20	1,404	1,404				
Briand D.....	20	7,819	7,819				
Brown C.....	20	81	81				
Burnett W.....	20	711	711				
Caldwell G H.....	20	107		107			
Cayer A.....	20	1,800		1,800			
Chevrier B.....	20	84	84				
Cracower A.....	20	371		371			
Dansereau P.....	20	3,000		3,000			
Dare B.....	20	3,994	2,822	1,172			
Darnel B.....	20	992	992				
Demers C.....	20	300	300				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
Canadian International Development Agency—							
<i>Continued</i>							
Desgroseilliers M.....	20	1,700	1,700				
Desrosiers P.....	20	825	825				
DeWolfe A G.....	20	150		150			
Dorval R.....	20	1,995	411	1,584			
Dowes F.....	20	544	544				
Doyle M.....	20	464		464			
Dubuc G.....	20	2,086	2,086				
Durham M.....	20	530		530			
Esselmont M.....	20	932	932				
Faguy M.....	20	385		385			
Fletcher M.....	20	238			238		
Francœur C.....	20	418	418				
Gagnon R.....	20	79	79				
Gingras A.....	20	707	707				
Glavin T.....	20	255	255				
Gouin W P.....	20	465	465				
Graham G.....	20	1,224	1,224				
Greenwood C.....	20	540	540				
Guillemette J.....	20	367	367				
Haack F.....	20	405	405				
Hambly V.....	20	919	205	714			
Hanafi R.....	20	1,038	1,038				
Heuckroth L.....	20	1,680	1,680				
Houle N.....	20	242	242				
Kostash J.....	20	903		903			
Krivicky G.....	20	1,000		1,000			
Labelle D.....	20	9			9		
Lalande R.....	20	67		67			
Lan J.....	20	738	738				
Landry J.....	20	107		107			
Leslie A.....	20	1,001	500	501			
Lui G.....	20	75				75	
Magdi G.....	20	107		107			
Major D.....	20	500	500				
Marantz B.....	20	2,432	2,432				
Marshall W.....	20	578		578			
McAskie C.....	20	658	658				
McLeod Q H.....	20	277			277		
McMaster D.....	20	223	223				
McMullen W Q.....	20	1,159		1,159			
McNeely K.....	20	51		51			
McRae J.....	20	1,099	243	856			
Métivier J.....	20	3,000		3,000			
Miller J.....	20	39		39			
Mofford C.....	20	1,357	1,357				
Monahan K P.....	20	6		6			
Montpetit R.....	20	1,810		1,810			
Morgan P.....	20	29			29		
Nadeau J.....	20	1,371	1,371				
Noreau J.....	20	1,150		1,150			
Périard J.....	20	119		119			
Périnham I.....	20	499		499			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
Canadian International Development Agency—							
<i>Concluded</i>							
Phillips F.....	20	100	100				
Potvin A.....	20	500	500				
Punter D.....	20	74				74	
Purdie R.....	20	2,463	2,463				
Quesnel J.....	20	306	306				
Redekop W.....	20	119		119			
Richard R.....	20	500	500				
Rivard R.....	20	1,271		1,271			
Rose Y.....	20	1,415	12	1,403			
Roy M.....	20	825	825				
Ryan M.....	20	1,000	1,000				
Simard H.....	20	180		100	80		
Smith F.....	20	454		454			
Sutherland-Brown M C.....	20	250		250			
Thompson P.....	20	889	889				
Titsworth J.....	20	1,001	1,001				
Veitch M.....	20	266	266				
Wannop W.....	20	5	5				
Ward F.....	20	48	48				
Webb G.....	20	441	441				
Westall S.....	20	6,996	6,996				
Wilson R.....	20	497	497				
Wood D.....	20	250	250				
		90,044	58,295	30,967	633	149	
		106,997	71,297	33,668	1,883	149	
FINANCE—Tariff Board							
Cyr L.....		744		744			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT							
Horden Hall Student Residence	Working capital advance	200	200				To be written-off by Ministerial Authority in 1974-75
INDUSTRY, TRADE AND COMMERCE							
Dallaire A.....	1	500	500				
Clark J P.....	1	198		198			
McGregor G.....	1	200	200				
Poole J C.....	1	83	83				
Russell L.....	1	188	188				
St Jacques N G.....	1	489	489				
Tennant J.....	1	158	158				
Wood F I.....	1	516	74	442			
Andrigo R F.....	1	451	451				
Andrigo R F.....	1	598	598				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
INDUSTRY, TRADE AND COMMERCE—							
<i>Concluded</i>							
Armishaw B F.....	1	1,335		1,335			
Blum A.....	1	150	150				
Boyd N W.....	1	61		61			
Bradford J C.....	1	4	4				
Browne G A.....	1	3,968	3,968				
Pascal A.....	25	668	668				
Leblanc R N.....	1	170		170			
Tousignant A M.....	1	6,937		6,937			
St Amant A E.....	1	75		75			
Harvey A D.....	1	600	600				
Marks R M.....	1	79	79				
Aboud S.....	1	602		602			
Hersh M.....	1	78		78			
Hersh M.....	1	15		15			
Guerin A M.....	1	7	7				
Izzard D M H.....	1	50		50			
Taylor D E.....	1	34	34				
Dingwall D.....	1	98		98			
Dworkin B.....	1	75		75			
Belanger J.....	1	100		100			
Belanger J.....	1	100		100			
Evans R E.....	1	3	3				
Pederson G.....	25	1,000	1,000				
Railer R.....	25	20	20				
Richard A F.....	25	12		12			
Wondergem M.....	25	1,285	490	795			
Webb D C.....	1	49	49				
Webb D C.....	1	461	461				
Gales J G.....	25	7	7				
Leggatt S.....	25	100	100				Deceased estate not yet settled.
Gosselin P.....	1	600	600				
Lemke M F.....	1	2,073	2,073				
Parsons A C.....	1	10		10			
Lane A W A.....	1	350		350			
Brault R.....	1	200	200				
Stedman C E.....	1	20	20				
Fournier R B.....	1	37		37			
Leblanc R N.....	1	44		44			
Stolarik M.....	1	7		7			
Whiteside J F.....	1	3	3				
Wilson C E.....	1	400	14	386			
Howard T F.....	1	16	16				
Jackman F T.....	1	20	20				
Lyons A L.....	1	28		28			
Price J.....	1	14	14				
Relek G.....	1	545		545			
Lockhead I G.....	1	89	89				
Smith C B.....	1	503		503			
Janczewski B.....	1	500	500				
		26,983	13,930	13,053			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explan- ation
		\$	\$	\$	\$	\$	
Statistics Canada							
MacMillan J F.....	45	3			3		
		26,986	13,930	13,053	3		
JUSTICE							
Artelle M.....	10	100		100			
Beckett J.....	1	50	50				
Bell A.....	1	190		190			
Bonner M.....	1	195	195				
Briano J.....	1	200	200				
Brown K.....	1	250	250				
Cardin L.....	5	500		500			
Caron L.....	1	30	30				
Chalmers N.....	1	450	450				
Chambers L.....	1	530	530				
Cote A.....	1	210		210			
Crosby H.....	1	200	200				
Cullen A.....	1	325	325				
Dickson D.....	1	180	180				
Donovan J.....	1	20	20				
Drapeau M.....	1	500		500			
Dunlap D.....	10	265		265			
Fogarty K.....	1	60	60				
Frankel H.....	1	300		300			
Fraser N.....	1	120	120				
Fraye D.....	1	500	500				
Froomkin S.....	1	505	505				
Fryers C.....	1	40	40				
Garneau A.....	1	190	190				
Graburn L.....	1	120	120				
Hamilton A.....	1	480	480				
Handfield F.....	1	2,000	2,000				
Hart G.....	1	245	245				
Hunt J.....	1	480	480				
Jones D.....	1	25		25			
Kelly J.....	1	225	225				
Lamoureux J.....	1	720	720				
Lander C.....	1	145	145				
Low D.....	1	75		75			
Lecours M.....	1	1,200		1,200			
Lern B.....	1	20	20				
Lyon W.....	1	100	100				
MacDonald P.....	1	60	60				
MacFadyen E.....	1	1,000	1,000				
MacRae R.....	1	70	70				
McNab A.....	1	115	115				
Maddison H.....	1	510	510				
Mah Ming B.....	1	200	200				
Minuk B.....	1	200		200			
Moore G.....	1	100	100				
Ouellet J.....	1	200	200				
Paul R.....	1	300	300				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
JUSTICE—Concluded							
Pepper M.....	1	50		50			
Pinos G.....	1	15		15			
Prociuk A.....	5	220		220			
Pyne R.....	1	90	90				
Skelly S.....	1	140		140			
Stiles G.....	1	60	60				
Storrow M.....	1	150	150				
Tremblay G.....	1	2,000	2,000				
Trotman G.....	1	290	290				
Thomas M.....	1	300		300			
Thomas R.....	1	300		300			
Van Berkel G.....	1	155	155				
Wcislo S.....	1	500	500				
Whitehall I.....	1	80		80			
		18,850	14,180	4,670			

MANPOWER AND IMMIGRATION

Cherry J A.....	1	839		839			
Hale B H.....	1	794	794				
Lee D.....	1	75	75				
Evans J S.....	5	600	600				
Henderson E R.....	5	600	600				
Alexa G.....	5	128	128				
Bailey C J.....	5	83	83				
Brown H K.....	5	500	500				
Cullen J.....	5	300	300				
Gilmer G A.....	5	50		50			
Henderson J W.....	5	50	50				
Hobbs E.....	5	129	129				
Hurley T W.....	5	100	100				
Lever L.....	5	132	132				
Lowe G C.....	5	15	15				
Marus M.....	5	400	400				
Neil C A.....	5	11	11				
Nelles J E.....	5	175	175				
Scott J.....	5	40	40				
Stirling I R.....	5	225	225				
Van Andel M.....	5	143	143				
Voss R T.....	5	150	150				
Warren E A.....	5	350		350			
Boulton S.....	5	800	800				
Parco F E.....	5	208	208				
Reid C J.....	15	300	300				
MacLachlan J R.....	15	500	500				
Sosiak D M.....	15	190		190			
McCahon W F J.....	15	1,800	1,800				
Booton R.....	5	260	260				
Martin J L.....	5	288	288				
Charron R.....	5	200	200				
Farrell W W.....	5	3	3				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explan- ation
		\$	\$	\$	\$	\$	
MANPOWER AND IMMIGRATION—							
<i>Concluded</i>							
Fraser R S.....	5	100					Under Investiga- tion
Hawrilack M J.....	5	2	2				
Jutras C M.....	5	100	100				
Rundle J A.....	5	140	140				
Zub W.....	5	1	1				
Joyce L.....	5	45	45				
Keenan G.....	5	45	45				
Matijiw L.....	5	50	50				
McCurdy W R.....	5	150					Under Investiga- tion
Strykowski T.....	5	50	50				
Brooks G M.....	15	300	300				
Schlievert J.....	15	100	100				
Smith C N.....	15	50	50				
Webb K.....	15	500	500				
McMahon C.....	15	40	40				
Peale J.....	15	40	40				
Taylor G.....	1	65	65				
Dicerni R.....	1	89					Transfer to UIC
Giguere P E.....	5	553		553			
McIsaac J D.....	5	20		20			
Taylor M.....	5	40	40				
St Louis J R.....	15	250	250				
Lewis A L R.....	15	514	514				
Land J T.....	15	215	215				
		13,897	11,556	2,002			

NATIONAL DEFENCE

Baxter J J.....	1	650		650		
Collins F.....	1	110		110		
Cousins C A M.....	1	10	10			
Crumpton E G.....	1	840	840			
Fraser A J.....	1	500	500			
Fraser D H.....	1	2,100	2,100			
Graham D J.....	1	1,500	1,500			
Kitchen, C G.....	1	3,300		3,300		
Krupp A.....	1	700		700		
Martin R A.....	1	100	100			
Mason J W.....	1	452	227	225		
McNulty R E.....	1	250	250			
Mitchell L.....	1	1,800	1,800			
Nurse E M.....	1	500		500		
Petelle A.....	1	1,900	1,900			
Snyder L A R.....	1	200	200			
Tremblay J.....	1	650		650		
Truckair J K.....	1	50	50			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
NATIONAL DEFENCE—Concluded							
Vanasse J A.....	1	200	200				
Wall T A.....	1	225		225			
Watkins K N.....	1	600		600			
Wiseman R J.....	1	425	425				
Yatchuk M.....	1	600	600				
		17,662	10,702	6,960			
NATIONAL HEALTH AND WELFARE							
Alexander M.....	25	193		193			
Anderson G.....	25	150		150			
Andrews G C.....	25	150		150			
Arnold D.....	25	50		50			
Baillie L.....	25	100		100			
Baranuik L.....	25	160		160			
Bear M.....	25	400		400			
Beaulieu M.....	25	500	500				
Bell L S.....	25	176		176			
Bourdois L.....	25	84		84			
Bullock M.....	25	200		200			
Burnstich R.....	25	175		175			
Connelly P R.....	25	175		175			
Connor J.....	25	100		100			
Cunningham J.....	25	146		146			
Dockrill B.....	25	31		31			
Edward M E.....	25	400		400			
Emmott F.....	25	235		235			
Etuk E.....	25	325		325			
Etzirza C.....	25	360		360			
Evans P.....	25	100		100			
Friday N.....	25	50		50			
Garbutt M.....	25	300		300			
Garner L.....	25	116		116			
Gervais S.....	25	200		200			
Gillis P.....	25	175		175			
Green J.....	25	200		200			
Guerin A.....	25	54		54			
Hanley R.....	25	450		450			
Hartt B.....	40	300		300			
Hicks C.....	50	3					3
Houle V A.....	25	150		150			
Jackman C M.....	25	100	100				
Jackson R.....	25	39		39			
Kaufhold P.....	25	150		150			
Kerr G.....	25	50		50			
Kopec B.....	25	150		150			
Laba A.....	25	150	150				
Laba C.....	25	150	150				
Lauzon R.....	5	150		150			
Levesque M A.....	25	350		350			
Lovett L.....	25	200		200			
Lutley R M.....	25	659		659			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
NATIONAL HEALTH AND WELFARE—Concluded							
Manziah I H.....	25	400		400			
Martin I.....	25	300		300			
Mason M A.....	25	106		106			
McDougall M.....	25	150		150			
McKenna M.....	25	92		92			
McKenzie M J.....	25	150		150			
McKinnon M.....	50	19				19	
McLaren M.....	25	11		11			
McLaughlin D.....	5	800		800			
Mehat A.....	25	300	300				
Meinersima J.....	25	84		84			
Metselaar M.....	25	337		337			
Millar T A.....	25	25		25			
O'Connell E.....	25	200		200			
Pelissey P.....	25	150		150			
Ralson R L.....	25	220		220			
Ristan E J.....	25	200		200			
Scott C L.....	25	84		84			
Shakum T.....	25	5		5			
Sias H.....	25	200		200			
Snider S.....	25	200	200				
Sonfrere S.....	25	100		100			
Spencer H.....	25	200		200			
Stewart R N.....	25	42		42			
Stinson F L.....	25	300		300			
Strongeagle W E.....	25	200		200			
Turner A G.....	25	175		175			
Turner G.....	25	100		100			
Turner R A.....	25	600		600			
Urbanoski V.....	25	119		119			
Uygur A.....	25	20		20			
Vittrikwa P.....	25	150	150				
Ward P.....	25	95		95			
Welch M J.....	25	200		200			
Wessell P.....	25	42		42			
White E.....	25	200		200			
Whittle P.....	25	175		175			
Williams H.....	25	49		49			
		15,156	1,550	13,584	22		

NATIONAL REVENUE—

Customs and Excise

Small R S..... 1 275 275

Taxation

Schendal P..... 5 100 100

375 375

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion	
		\$	\$	\$	\$	\$		
PARLIAMENT—House of Commons								
Maingot J P J.....	5	750	750					
POST OFFICE—								
Durocher L.....	1	1,000		1,000			These four advances were not recovered in 1973-74 because of the mail strike in April, 1974	
Beauchamp M U.....	1	700		700				
Papineau L P.....	1	700		700				
Berlinguette G.....	1	700		700				
Lalonde A P.....	1	15			15			
Renfrew.....	1	150			150			
Lardner K A.....	1	350	350					
Partridge D.....	1	225	225					
Bodnarchuk P.....	1	900		900				
Wilson W E.....	1	219		219				
Brooks W R.....	1	600			600			
		5,559	575	4,219	765			
REGIONAL ECONOMIC EXPANSION								
Gagne E R.....	1	100		100			To be applied against Super- annuation	
Gaudry N.....	1	300		300				
Hamson R.....	1	475		475				
Hollet D.....	1	500		500				
MacNaughton D.....	1	500		500				
Plouffe M.....	1	115		115				
Pratt L E.....	1	1,900	1,900					
Ridgeway S.....	1	200		200				
Schaw J.....	1	300		300				
Thompson R D.....	1	725			725			
Treyvaud J.....	1	1,800	1,800					
Voyer G.....	1	100		100				
		7,015	3,700	2,590	725			
SCIENCE AND TECHNOLOGY								
Dubas O.....	1	70		70				
Smith L.....	1	75		75				
Mallock P.....	1	200	200					
		345	200	145				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
SECRETARY OF STATE							
Boucher J M.....	1	150	50	100			
Dagenais N.....	1	125		125			
Desrosiers R.....	1	150	50	100			
Dessureault J J.....	1	500	500				
Dupuis H.....	1	50		50			
Iglesias S.....	1	9		9			
Martyn S.....	1	42		42			
McLean P.....	1	50	50				
McMullin C M.....	1	150	50	100			
Méthé D.....	1	200		200			
Scrimshaw S.....	1	150	150				
Seal V.....	1	299		299			
Skillen H.....	1	8		8			
Vachon J.....	1	250	100	150			
Woodley J.....	1	200		200			
Zitko C.....	1	150	150				
Barnes C.....	5	100		100			
Gagnon J S.....	5	250		250			
April J.....	25	237		237			
Bachand R.....	25	401		401			
Beccat J P.....	25	214		214			
Berdach F.....	25	179		179			
Bergevin P.....	25	500		500			
Breton P.....	25	393		393			
Delpierre L.....	25	109		109			
Gouin J.....	25	236		236			
Huot M.....	25	378	378				
Khadour M.....	25	732		732			
Kraushaar N.....	25	109		109			
Leblanc M.....	25	392		392			
Lewis N.....	25	214		214			
MacDonald C.....	25	400		400			
Méjias J.....	25	325		325			
Paganuzzi V.....	25	199		199			
Rodrigues P.....	25	237		237			
Roland J.....	25	153		153			
Rutgers V.....	25	216		216			
Sharrett B.....	25	300		300			
Sorell D.....	25	109		109			
Trenner S.....	25	74		74			
Van Ameringen J.....	25	153		153			
Zimmerman M.....	25	22		22			
Amiro R.....	30	200		200			
Andrews J.....	30	17	17				
Armstrong A.....	30	150	150				
Armstrong J.....	30	204		204			
Bath K.....	30	300	300				
Beauchamp L.....	30	200	200				
Beauchamp S.....	30	300		300			
Belle F.....	30	250	153	97			
Bellefeuille P.....	30	98		98			
Bhugra S.....	30	50	50				
Bottomley D A.....	30	60		60			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
SECRETARY OF STATE—Continued							
Britt E.....	30	74	74				
Buzzanga M.....	30	250	250				
Canning P.....	30	200		200			
Christiansen R.....	30	300	300				
Coté C.....	30	200	200				
Cromb G D.....	30	39		39			
Crouch R.....	30	300		300			
Da Costa M.....	30	110		110			
Devlin L.....	30	163	163				
Dickey A.....	30	150	150				
Dillard J.....	30	500	300	200			
Douglas Z.....	30	207		207			
Emond P.....	30	2	2				
Findlay S.....	30	108		108			
Fontaine Y.....	30	12	12				
Furlough K.....	30	124	124				
Gagnon J P.....	30	5	5				
Garcia M.....	30	50	50				
Gosselin G.....	30	346		346			
Gignac G.....	30	24	24				
Guy L.....	30	450	450				
Hill D.....	30	50	50				
Hnatiw C.....	30	111	111				
Horswill M.....	30	62		62			
Hudak C.....	30	500		500			
Katadotis B.....	30	93	93				
Kristensen B.....	30	200		200			
Kwaswycia L.....	30	300		300			
Landreville A.....	30	500		500			
Lane C.....	30	200		200			
LeBlanc D.....	30	300		300			
Leffaniere C.....	30	150	150				
Leguerrier M.....	30	300		300			
Lindenas J A.....	30	450		450			
Long R.....	30	1,045	377	668			
Lynch E.....	30	200		200			
Major D.....	30	200		200			
Major R.....	30	1,000	1,000				
Malouin I.....	30	300		300			
Mandamin L S.....	30	111	111				
Maxens C.....	30	105		105			
McMillan M E.....	30	23	23				
Mitchell J F.....	30	400	400				
Modest V.....	30	200		200			
Nadon-Maître J.....	30	1	1				
Oliveira de F.....	30	200	200				
Penner J.....	30	200		200			
Robichaud J O.....	30	210	210				
Rose S.....	30	5	5				
Sela L S.....	30	500	500				
Shackleton C.....	30	250		250			
Shore P A.....	30	300		300			
Smith D.....	30	41		41			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
SECRETARY OF STATE—Continued							
Strang C.....	30	35	35				
Sunstrum R E.....	30	200		200			
Symons T.....	30	50		50			
Szpakowski C.....	30	611		611			
Taplay E J.....	30	645		645			
Tootoosis G.....	30	50	50				
Trottier P.....	30	72		72			
Vanderheide A.....	30	50	50				
Weekes R.....	30	173		173			
Williams B (Jr).....	30	150	150				
Williams G.....	30	116		116			
Wilson H.....	30	87	87				
Bienvenue L.....	40	100	100				
Blumer N.....	40	810		810			
Caird J.....	40	400	400				
Deboon L.....	40	439		439			
Gaston H.....	40	188		188			
Gilmour L.....	40	140		140			
Héroux D.....	40	532		532			
Huménny S J.....	40	195		195			
Kaufman J.....	40	135		135			
Langevin F.....	40	100		100			
Pellerin J.....	40	300	300				
Riva R.....	40	107		107			
Singer P.....	40	397	141	256			
Smoth K.....	40	150	150				
Szenasi L.....	40	500		500			
Tracey D J.....	40	158		158			
Wood P.....	40	1,040		1,040			
York P.....	40	1,040	1,040				
Zasada J.....	40	500		500			
		32,535	10,186	22,349			
National Museums of Canada							
Gauthier R.....	85	375		375			
de Tedesco M.....	85	400	400				
Fraser D.....	85	400		400			
Fronton A.....	85	150		150			
Smiter J.....	85	250		250			
Hemsley A.....	85	400		400			
Whiting J.....	85	400		400			
Bokman W.....	85	125		125			
Byrne J W.....	85	590		590			
Wilmeth R.....	85	530		530			
Adamson J (contract).....	85	1,359		1,359			
		4,979	400	4,579			
Public Service Commission							
Morel M.....	105	25	25				
Levy-Bencheton J.....	105	60	60				
Bridge K.....	105	150	150				
Caissie L.....	105	480	480				
Chabot Y.....	105	175	175				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Concluded

Every accountable advance that is not repaid or accounted for—Concluded

Name	Charged to Vote	Amount	To be recovered in 1974-75	Recovered in 1974-75	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
SECRETARY OF STATE—Concluded							
Fraser J.....	105	1,250	1,250				
Dean-Gigantes P.....	105	50	50				
Mailhot J.....	105	250	250				
Pederson J.....	105	150	150				
Plante G.....	105	45	45				
Satov L.....	105	300	300				
Smith L.....	105	275	275				
Hof-St Maurice L.....	105	160	160				
Bonin G.....	105	225	225				
Thibaudeau H.....	105	69	69				
		3,664	3,664				
		41,178	14,250	26,928			
TRANSPORT							
Lemay R.....	5	200			200		
McCowatt J W.....	5	300	300				
Owen R A.....	5	360		360			
		860	300	360	200		
Canadian Transport Commission							
Cockburn W G.....	65	50		50			
Fedoryk W O.....	65	250		250			
Kane W H.....	65	400		400			
Magee J A D.....	65	350		350			
Murray B W.....	65	2,200		2,200			
Saarty D.....	65	400		400			
		3,650		3,650			
		4,510	300	4,010	200		
URBAN AFFAIRS							
August R.....	1	200		200			
Barcelo M.....	1	450		450			
Boase R.....	1	250		250			
Booth A.....	1	150		150			
Bouchard J.....	1	500		500			
Cooper M.....	1	50		50			
D'Amour M.....	1	100		100			
Friel J.....	1	300		300			
Gertler L O.....	1	100		100			
Hanson H.....	1	1,500		1,500			
MacNeill J W.....	1	1,500		1,500			
Rosenberg C.....	1	250		250			
Saumier A.....	1	200		200			
Singer A.....	1	40		40			
		5,590		5,590			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)

Every payment out of the Public Officer Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of public officers.

NOTES: Losses of the Post Office Department are reported separately further on in this section. The Public Officers Guarantee Account is reported in schedule "deposit and trust accounts" in section 10 of this volume.

	Summary				
	Number of Cases in 1973-74	Amount of Loss	Amount recovered in 1973-74	Net Charge to Account in 1973-74	Amount Outstanding
	\$	\$	\$	\$	\$
Amounts previously reported outstanding March 31, 1973.....		85,803*			85,803*
Net difference due to changes.....			12,238	320	(12,558)
		85,803	12,238	320	73,245
Amounts reported in 1973-74 losses recovered in full.....		22,375	22,375		
Other losses.....		84,767	16,506	1,055	67,206
		107,142	38,881	1,055	67,206
		192,945	51,119	1,375	140,451

* Includes an adjustment of \$25,203

Adjustment in Cases Reported in Previous Years

(Figures in brackets indicate amounts previously reported)

Department and Position	Year Last Reported	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
		\$	\$	\$	\$	
Communications						
Employee.....	1972-73	5,917 (5,917)	5,917 (5,815)	(102)		Conversion of funds to his own use by failing to remit money collected on behalf of Her Majesty. The offender was discharged from his employment and a judgement was signed against him. These funds have now been recovered in full.
National Health and Welfare						
Employee.....	1972-73	2,125 (2,125)	2,125 (822)		(1,303)	Fraudulently obtained travel advances by forging the name of supervisor and upon receipt of the advances forged the signature of the persons to whom the cheques were payable. The employee was found guilty of fraud and sentenced to 18 months probation with restitution to be made within 17 months. Full restitution has now been made.
Justice						
Employee.....	1972-73	10,680 (10,680)	8,008 (7,288)	1,645 (2,365)	1,027 (1,027)	Conversion of public funds to his own use. Employee suspended from duty. Regular payments are being made.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Adjustment in Cases Reported in Previous Years—Concluded

(Figures in brackets indicate amounts previously reported)—Concluded

Department and Position	Year Last Reported	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
		\$	\$	\$	\$	
Manpower and Immigration						
Employee and Accomplice.....	1972-73	10,941 (10,941)	10,679 (3,000)		262 (7,941)	Conversion of public funds to his own use through the issue of fraudulent authorization for mobility grants and forgery of subsequent cheques. The employee was charged with fraud and discharged. An amount of \$7,679 has been recovered from the former employee and \$3,000 has been recovered from the accomplice. Full recovery is expected.
National Film Board						
Audit Clerk.....	1972-73	3,301 (3,301)		3,301	(3,301)	Misappropriated public funds through falsification of travel claims, forgery of cheques, and failure to remit to the Receiver General refunds of travel advances. The employee pleaded not guilty to the charges and was given a suspended sentence with restitution to be made within two years. (Recoveries in the amount of \$894.17 were made in April 1974.
Secretary of State						
Centennial Commission						
Employee.....	1972-73	3,144 (3,144)	3,144 (2,470)	(674)		Unable to fully account for accountable advances. The department refunded the amount of the loss previously charged to this account upon receipt of Justice Department opinion that the loss could not be proven to be a defalcation.
Transport						
Clerk.....	1972-73	42,800 (42,800)	6,573 (5,523)	36,227 (37,277)		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals.
Harbour Master.....	1972-73	7,215 (7,215)	7,215 (6,505)	(710)		Inability to account for and pay over to the Receiver General for Canada wharfage revenue from 1963 to 1966. The full amount of the loss has now been recovered.
Cook.....	1972-73	275 (275)		275	(275)	A newly hired cook was given a travel advance to cover his plane fare to Frobisher Bay, NWT, but he never reported for duty. All attempts to recover the money have been unsuccessful.
		86,398 (86,398)	43,661 (31,423)	41,448 (41,128)	1,289 (13,847)	
			12,238	320	(12,558)	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—*Continued*SECTION 98(3)—*Continued*

Amounts reported in 1973-74—Recovered in full

Department and Position	Amount of loss	Amount Recovered	Particulars
	\$	\$	
Communications			
Employee.....	1,274	1,274	Misappropriation of public funds through theft and forgery of cheques. Full recovery was made from the banks that cashed the cheques. The individual has made full restitution to the banks concerned. The employee was found guilty of charges of theft and forgery and was sentenced to 60 days in jail followed by one year probation.
Energy, Mines and Resources			
Employee.....	9,421	9,421	Misappropriated public funds through falsification of travel claims. The employee was charged under Section 338(1) of the Criminal Code, June 28, 1973. He appeared in court October 25, 1973, and pleaded guilty. On November 20, 1973, received a suspended sentence provided he make full restitution, which he did on the same date.
National Defence			
Corporal.....	900	900	Conversion of funds to his own use through the submission of false travel advance forms. The corporal confessed to commission of a criminal act and made full restitution. He was tried by Court Martial and sentenced to reduction in rank to private.
Corporal.....	237	237	Converted funds to his own use through committing two criminal acts. The corporal was tried and convicted of two offences under the National Defence Act and was sentenced to 30 days detention. The loss was recovered in full.
Corporal.....	707	707	Converted to his own use public revenue received through recovery of landing fees. The corporal admitted liability, was disciplined and reimbursed the full amount taken.
Corporal.....	346	346	Converted to his own use public revenue received through the operation of a clothing sales account. The corporal was found guilty, and was disciplined. The full amount of the loss was recovered.
Civilian employee.....	1,228	1,228	Fraudulently claimed \$28.43 for travel he had not undertaken and \$1,199.22 for overtime he had not worked. The full amount of the loss was recovered.
Major, Captain and Lieutenant.....	6,414	6,414	The major took pecuniary advantage of his position as Comptroller of a Canadian Forces base by authorizing pay and allowances to himself, to which he was not entitled. The major was tried and convicted on charges laid under the National Defence Act. He made full restitution. The captain and lieutenant who had knowledge of this matter and did not report the facts to the proper authorities were each sentenced to a reprimand and \$50.00 fine.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Amounts reported in 1973-74—Recovered in full—Concluded

Department and Position	Amount of Loss	Amount Recovered	Particulars
Captain.....	\$ 600	\$ 600	Inability to account for an accountable advance when a surprise audit was undertaken. The total amount of the deficiency was refunded. The officer was tried and convicted of charges under the National Defence Act and sentenced to a reprimand and a \$100.00 fine.
National Revenue—Customs and Excise			
Cashier.....	36	36	Misappropriation of public funds through the suppression of revenue documents. The employee was discharged from the public service and full recovery was made.
Employee.....	12	12	Employee admitted his guilt when a shortage of cash occurred. Full recovery was made and the employee resigned from the public service.
Solicitor General—Royal Canadian Mounted Police			
Constable.....	400	400	Converted to his own use money received from the collection of fines. The full amount was recovered and the member dismissed.
Constable.....	40	40	Converted to his own use, money from a petty cash fund. Full restitution was made. The member was dismissed.
Constable.....	20	20	Converted to his own use money placed in his possession which formed part of a cash exhibit for court purposes. The money was recovered in full. The member was dismissed.
Corporal.....	740	740	Converted to his own use, money placed in his possession for court exhibit purposes. The full amount was recovered and the member was dismissed.
	22,375	22,375	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other Losses

Items Charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	\$	\$	\$	\$	
National Revenue Customs and Excise					
Audit Clerk.....	817		817		Conversion of public funds to his own use through falsification of stolen tax refund cheques. Employee is being prosecuted and full recovery is expected.
National Revenue Taxation					
Employees.....	238		238		Theft of money orders and misappropriation of a payment in cash at the Taxation Data Centre. Responsibility was established in one case and employee prosecuted and sentenced to 15 days in jail to be served concurrently with a 7-month term for an unrelated crime.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other losses—Continued

Items not charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	\$	\$	\$	\$	
National Defence					
School Principal.....	75,927	14,788		61,139	Converted public funds to own use by certifying non-existent teachers on government payroll and by forging salary cheques received. The offender was charged under the Criminal Code and was convicted and sentenced to two years less one day imprisonment. He was ordered to repay \$70,099.65. The gross defalcation amounted to \$94,990 while the loss to the crown was \$75,927 the actual disbursement from the Consolidated Revenue Fund.
Transport Harbour Master/ Wharfinger.....	7,195	1,718		5,477	Omission by harbour master/wharfinger to pay over harbour and wharfage revenue from 1972-73. The offender has committed himself to continue to make restitution to settle his indebtedness.
Urban Affairs					
Employee.....	590			590	Issue of cheques obtained fraudulently. The employee was found guilty of uttering a forgery in relation to one cheque in the amount of \$310.00 and was sentenced to six months probation with restitution to be made within four months.
	84,767	16,506	1,055	67,206	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department

NOTE: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of Cases in 1973-74	Amount of Loss	Amount Recovered in 1973-74	Net Charge to Fund in 1973-74	Amount Out- standing
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1973....		101,263			101,263
Net difference due to changes.....		4,283	-28,377	-77,169	-101,263
		105,546	-28,377	-77,169	
Amounts reported April 1, 1973 to March 31, 1974—					
Losses recovered in full.....	34	32,014	-15,611	-16,403	
Losses incurred during 1973-74 and outstanding at 31 March 1974.....	19	45,407	-6,527		38,880
	53	77,421	-22,138	-16,403	38,880
	53	182,967	-50,515	-93,572	38,880

Details on the following pages.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1974	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1972-73)	2,052	1,056	996		Conversion. Dismissed and prosecuted. Intermittent payments received.
		(2,052)	(1,051)	(1,001)		
Postmaster.....	(1972-73)	3,173	1,238	1,935		Conversion. Dismissed and prosecuted. Intermittent payments received.
		(3,173)	(1,236)	(1,937)		
Postmaster.....	(1972-73)	2,101	1,474	627		Conversion. Dismissed and prosecuted. Regular payments received.
		(2,101)	(1,394)	(707)		
Postmaster.....	(1972-73)	1,500	1,160	340		Conversion. Dismissed. Intermittent payments received.
		(1,500)	(1,095)	(405)		
Postmaster.....	(1971-72)	1,402	1,174	228		Conversion. Dismissed. Irregular payments received.
		(1,402)	(1,164)	(238)		
Postmaster.....	(1972-73)	4,097	918	3,179		Postmaster committed arson to cover shortage.
		(4,097)	(788)	(3,309)		Prosecuted. Regular payments received.
Postmaster.....	(1972-73)	2,412	1,741	671		Conversion. Dismissed. Irregular payments received.
		(2,412)	(1,706)	(706)		
Postmaster.....	(1972-73)	7,017	4,556	2,461		Conversion. Dismissed and prosecuted. Regular payments received.
		(7,017)	(4,256)	(2,761)		
Postmaster.....	(1972-73)	2,943	2,667	276		Conversion. Dismissed and prosecuted. Irregular payments received.
		(2,943)	(2,627)	(316)		
Postmaster.....	(1972-73)	2,938	2,608	330		Conversion. No legal action. Regular payments received.
		(2,938)	(2,396)	(542)		
Postmaster.....	(1972-73)	8,025	1,177	6,848		Conversion. Dismissed and prosecuted. Intermittent payments received.
		(8,025)	(1,042)	(6,983)		
Postmaster.....	(1972-73)	1,750	940	810		Conversion. Dismissed and prosecuted. Regular payments received.
		(1,750)	(630)	(1,120)		
Postmaster.....	(1972-73)	3,477	1,632	1,845		Conversion. Dismissed and prosecuted. Regular payments received.
		(3,477)	(1,512)	(1,965)		
Postmaster.....	(1972-73)	1,794	1,350	444		Conversion. Dismissed. Regular payments received.
		(1,794)	(1,190)	(604)		
Postmaster.....	(1972-73)	8,274	3,984	4,290		COD funds not remitted. Dismissed and prosecuted. Regular payments received.
		(8,274)	(3,784)	(4,490)		
Postmaster.....	(1972-73)	2,166	2,166			Falsification and failure to deposit. Recovered in full.
		(2,166)	(1,847)	(319)		
Postmaster.....	(1972-73)	621	621			Conversion. Dismissed and prosecuted. Recovered in full.
		(621)	(593)	(28)		
Postmaster.....	(1972-73)	2,505	1,494	1,011		Conversion. Dismissed. Intermittent payments received.
		(2,505)	(1,424)	(1,081)		
Postmaster.....	(1972-73)	539	261	278		Financial irregularities. Dismissed. Intermittent payments received.
		(539)	(251)	(288)		
Postmaster and Assistant.....	(1972-73)	6,830	3,563	3,267		Conversion and falsification. Dismissed. Assistant prosecuted. Irregular payments received.
		(6,830)	(3,363)	(3,467)		
Postmaster and Assistant.....	(1972-73)	4,479	4,479			Conversion. Both dismissed and prosecuted. Recovered in full.
		(4,479)	(4,286)	(193)		
Postmaster and Assistant.....	(1972-73)	4,120	3,762	358		Financial irregularities. Both dismissed. Regular payments received.
		(4,120)	(3,522)	(598)		
Postmaster.....	(1972-73)	1,826	1,625	201		Conversion. Dismissed and prosecuted. Periodic payments received.
		(1,826)	(1,585)	(241)		
Postmaster.....	(1972-73)	2,186	1,898	288		Denied conversion. PO closed. Fairly regular payments received.
		(2,186)	(1,818)	(368)		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1974	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1972-73)	1,660 (1,660)	1,386 (1,261)	274 (399)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	1,227 (1,227)	364 (319)	863 (908)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1972-73)	1,688 (1,688)	426 (346)	1,262 (1,342)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1972-73)	1,369 (1,369)	1,022 (932)	347 (437)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Assistant.....	(1970-71)	7,772 (7,772)	3,318 (2,618)	4,454 (5,154)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1972-73)	364 (364)	356 (321)	8 (43)		Conversion. Dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1972-73)	310 (310)	310 (295)		(15)	No explanation for shortage. PO closed. Recovered in full.
Postmaster.....	(1972-73)	1,097 (1,097)	819 (759)	278 (338)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster and Assistant.....	(1972-73)	2,484 (2,484)	2,484 (2,382)		(102)	Conversion. Dismissed and prosecuted. Recovered in full.
Postmaster.....	(1972-73)	7,993 (7,993)	1,962 (1,712)	6,031 (6,281)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	1,882 (1,882)	523 (473)	1,359 (1,409)		Conversion. No legal action. Intermittent payments received.
Postal Employee.....	(1972-73)	2,808 (2,808)	2,808 (2,670)		(138)	Conversion and falsification. Dismissed. Recovered in full.
Postmaster and Assistant.....	(1970-71)	2,597 (2,597)	1,988 (367)	609 (2,230)		Conversion and falsification. Dismissed and prosecuted. Ex PM bankrupt.
Postmaster.....	(1972-73)	1,673 (1,673)	1,453 (1,153)	220 (520)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	1,221 (1,221)	1,028 (968)	193 (253)		Conversion and falsification. Dismissed. Intermittent payments received.
Postmaster.....	(1972-73)	6,055 (6,055)	1,653 (1,153)	4,402 (4,902)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	551 (551)	551 (466)		(85)	Conversion. Dismissed. Recovered in full.
Postmaster.....	(1971-72)	256 (256)	256 (211)		(45)	Conversion. Dismissed. Recovered in full.
Postmaster.....	(1972-73)	1,943 (1,943)	441 (371)	1,502 (1,572)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1972-73)	3,333 (3,333)	2,112 (1,612)	1,221 (1,721)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	6,795 (6,795)	6,455 (5,055)	340 (1,740)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	961 (961)	243 (183)	718 (778)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1972-73)	4,790 (4,790)	215 (75)	4,575 (4,715)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1972-73)	444 (444)	444 (376)		(68)	COD funds not remitted. Dismissed. Recovered in full.
Postmaster.....	(1972-73)	2,679 (2,679)	2,679 (870)		(1,809)	Conversion. Dismissed and prosecuted. Recovered in full.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1974	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1972-73)	3,873	841	3,032		Conversion. Dismissed and prosecuted. Fairly regular payments received.
		(3,873)	(541)	(3,332)		
Postmaster.....	(1972-73)	5,915	1,492	4,423		Conversion. Dismissed and prosecuted. Fairly regular payments received.
		(5,915)	(1,342)	(4,573)		
Postmaster.....	(1972-73)	21	21			Errors in the accounts. Recovered in full.
		(21)		(21)		
Postmaster.....	(1972-73)	3,057	1,353	1,704		Conversion. Dismissed and prosecuted. Intermittent payments received.
		(3,057)	(1,253)	(1,804)		
Postmaster.....	(1971-72)	406	406			Conversion of COD funds. Dismissed. Recovered in full.
		(406)	(228)	(178)		
Postmaster.....	(1972-73)	402	402			Conversion. Dismissed and prosecuted. Recovered in full.
		(402)	(370)	(32)		
Postmaster.....	(1972-73)	1,597	1,597			Conversion. Dismissed. Recovered in full.
		(1,597)	(862)	(735)		
Assistant.....	(1972-73)	168	31	137		Conversion and falsification. Dismissed and prosecuted. Irregular payments received.
		(168)	(16)	(152)		
Postmaster.....	(1972-73)	315	105	210		COD shortage. PM resigned. Irregular payments received.
		(315)	(95)	(220)		
Postmaster.....	(1972-73)	3,035	204	2,831		Conversion. Dismissed and prosecuted. Intermittent payments received.
		(3,035)	(124)	(2,911)		
Postmaster.....	(1972-73)	4,176	207	3,969		Conversion. Dismissed and prosecuted. Balance withdrawn from PO Guarantee Fund.
		(4,176)	(207)		(3,969)	
Postmaster.....	(1972-73)	1,266	946	320		Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
		(1,512)	(942)		(570)	
Postmaster.....	(1972-73)	1,930	744	1,186		Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
		(2,012)	(414)		(1,598)	
Postmaster.....	(1972-73)	6,178	4,552	1,626		COD funds not remitted. Dismissed. Balance withdrawn from PO Guarantee Fund.
		(5,944)	(4,052)		(1,892)	
Postmaster.....	(1972-73)	2,239	559	1,680		Conversion and falsification. Dismissed. Balance withdrawn from PO Guarantee Fund.
		(2,239)	(329)		(1,910)	
Postmaster.....	(1972-73)	928	98	830		Denied conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
		(928)	(98)		(830)	
Postmaster.....	(1972-73)	2,536	642	1,894		Conversion and falsification. Dismissed. Balance withdrawn from PO Guarantee Fund.
		(2,536)	(242)		(2,294)	
Postmaster.....	(1972-73)	3,026	1,412	1,614		Conversion. Dismissed and prosecuted. Balance withdrawn from PO Guarantee Fund.
		(2,968)	(516)		(2,452)	
Postal Clerk.....	(1972-73)	120		120		Forged money orders. Dismissed and prosecuted. Balance withdrawn from PO Guarantee Fund.
		(120)			(120)	
Postmaster.....	(1972-73)	2,973	678	2,295		COD funds not remitted. Dismissed. Balance withdrawn from PO Guarantee Fund.
		(2,952)	(178)		(2,774)	
Postmaster.....	(1972-73)	1,246	338	908		Conversion. Dismissed and prosecuted. Balance withdrawn from PO Guarantee Fund.
		(1,246)	(138)		(1,108)	
Postmaster.....	(1972-73)	24,011	5	24,006		COD funds not collected and not remitted.
		(19,629)			(19,629)	Dismissed. Balance withdrawn from PO Guarantee Fund.
Postmaster.....	(1972-73)	4,555	1,750	2,805		Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from PO Guarantee Fund.
		(4,555)	(1,750)		(2,805)	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

(Figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1974	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1972-73)	7,788 (7,123)	1,075	6,713	(7,123)	Conversion of COD funds. Dismissed. Balance withdrawn from PO Guarantee Fund.
Postmaster.....	(1972-73)	1,659 (1,659)	82 (82)	1,577	(1,577)	Conversion of COD funds. Dismissed. Balance withdrawn from PO Guarantee Fund.
Postmaster.....	(1972-73)	2,518 (2,057)	81	2,437	(2,057)	Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1972-73)	1,248 (184)	360 (169)	888	(15)	Errors in the accounts PO transferred. Balance withdrawn from PO Guarantee Fund.
Postal employee.....	(1972-73)	18,733 (18,744)		18,733	(18,744)	Conversion and falsification. Committed suicide. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1972-73)	587 (595)	203 (3)	384	(592)	Conversion. Post Office closed. Balance withdrawn from Post Office Guarantee Fund.
Postal Employee.....	(1972-73)	11,986 (11,986)		11,986	(11,986)	Held accountable. He was convicted of planning and participating in armed robbery of Registration Section. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1972-73)	1,121 (1,097)	1,112 (933)	9	(164)	Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1972-73)	3,280 (3,189)	1,038	2,242	(3,189)	Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1972-73)	2,913 (2,913)	1,013 (20)	1,900	(2,893)	Conversion. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1972-73)	2,125 (2,125)	2,125 (229)		(1,896)	Forged cheques. Dismissed and prosecuted. Recovered in full.
Postmaster.....	(1972-73)	244 (244)	244 (50)		(194)	Errors in the accounts. Recovered in full.
Postmaster.....	(1972-73)	437 (437)	437 (2)		(435)	No explanation for shortage. Balance recovered in full.
Postmaster.....	(1972-73)	381 (381)	381 (115)		(266)	Errors in the accounts. Recovered in full.
Postmaster.....	(1972-73)	630 (3,000)	630		(3,000)	Financial irregularities due to inexperience. Balance recovered in full.
Postmaster.....	(1972-73)	3,206 (3,206)	3,206 (12)		(3,194)	Conversion and falsification. Dismissed. No legal action. Balance recovered in full.
Postmaster.....	(1972-73)	1,434 (1,434)	1,434 (100)		(1,334)	Conversion. Dismissed. Recovered in full.
Postmaster.....	(1972-73)	653 (653)	653		(653)	No explanation for shortage. Recovered in full.
		277,095	115,297	161,798		
		(272,812)	(86,920)	(84,629)	(101,263)	
Net difference due to change in amounts previously reported.....		4,283	28,377	77,169	101,263	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—Concluded

SECTION 98(3)—Concluded

Post Office Department—Concluded

LOSSES INCURRED DURING 1973-74 AND OUTSTANDING AT MARCH 31, 1974

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster.....	1,052	858	194	COD shortage. PM deceased. Case closed.
Postmaster.....	4,700	153	4,547	Conversion. Dismissed. Efforts being made to recover amount.
Postmaster.....	35		35	No explanation for shortage. PO closed. Recovered in full.
Postmaster.....	2,457	2,452	5	No explanation for shortage. PO closed. Recovered in full.
Postmaster.....	1,661	143	1,518	No satisfactory explanation. Still under investigation.
Assistant.....	1,143	488	655	No satisfactory explanation. PO transferred. Efforts being made to recover amount.
Postmaster.....	3,633	421	3,212	COD funds not remitted. Dismissed. Efforts being made to recover amount.
Postmaster.....	1,105	230	875	Conversion of COD funds. Dismissed. Efforts being made to recover amount.
Assistant.....	1,381	1,100	281	No explanation for shortage. Regular payments received.
Postmaster.....	687	288	399	Numerous irregularities. To be recovered from salary.
Postal Employee.....	134		134	Philatelic shortage. Efforts being made to recover amount.
Postmaster.....	793		793	Financial irregularities. Efforts being made to recover amount.
Postmaster.....	854	154	700	No explanation for shortage. PO closed. Payments being received.
Postmaster.....	9,869	190	9,679	Conversion and falsification. Dismissed. Prosecution pending.
Postal Employee.....	1,122	50	1,072	Admitted falsification. Dismissed. Regular payments received.
Postmaster.....	363		363	Financial irregularities. PO transferred. Efforts being made to recover amount.
Postmaster.....	2,793		2,793	Conversion. Dismissed. Prosecution pending.
Postmaster.....	3,533		3,533	Conversion. Dismissed. Prosecution pending.
Postal Employee.....	8,092		8,092	Philatelic shortages. To be recovered from employees responsible.
	45,407	6,527	38,880	

SECTION 13

**1973-74
PUBLIC ACCOUNTS**

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VOLUME II

PUBLIC ACCOUNTS OF CANADA

for the

**FISCAL YEAR ENDED
MARCH 31**

1974

**Details of
Expenditures and Revenues**



Prepared by the

RECEIVER GENERAL FOR CANADA



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OTTAWA, 1974**

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Section	Department	Expenditure	Revenue
		\$	\$
1	Agriculture.....	426,419,171	93,163,410
2	Communications.....	51,435,822	3,261,502
3	Consumer and Corporate Affairs.....	37,406,919	10,586,140
4	Energy, Mines and Resources.....	341,852,499	7,616,526
5	Environment.....	316,062,782	6,231,488
6	External Affairs.....	439,315,691	3,163,533
7	Finance.....	4,616,857,651	858,978,329
8	Governor General and Lieutenant-Governors.....	1,721,941	
9	Indian Affairs and Northern Development.....	594,567,249	23,648,872
10	Industry, Trade and Commerce.....	399,781,138	36,788,282
11	Justice.....	42,884,060	456,223
12	Labour.....	33,118,261	3,430,503
13	Manpower and Immigration.....	1,643,140,700	3,938,921
14	National Defence.....	2,231,983,162	3,380,117
15	National Health and Welfare.....	3,759,323,053	3,762,358
16	National Revenue.....	269,966,362	17,144,299,047
17	Parliament.....	41,751,787	66,450
18	Post Office.....	591,162,969	480,186,144
19	Privy Council.....	19,127,912	44,826
20	Public Works.....	469,735,614	5,454,020
21	Regional Economic Expansion.....	411,532,232	31,865,507
22	Science and Technology.....	6,754,810	963
23	Secretary of State.....	1,026,423,891	17,952,656
24	Solicitor General.....	350,049,844	1,877,515
25	Supply and Services.....	73,429,724	7,787,378
26	Transport.....	827,492,293	99,679,625
27	Treasury Board.....	262,583,804	37,156,069
28	Urban Affairs.....	215,225,124	451,440,493
29	Veterans Affairs.....	538,292,758	30,537,735
	Total.....	20,039,399,223	19,366,756,632
	Budgetary deficit.....	- 672,642,591	

SECTION 1

**1973-74
PUBLIC ACCOUNTS**

Agriculture

**Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation**

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AGRICULTURE

Department

Objectives

- To improve the performance of Canadian agriculture as a strong, competitive, primary industry.
- To improve the stability of farm income.
- To facilitate adjustment attendant upon economic development.
- To increase unit productivity.
- To improve and control product quality in the interests of both the producer and the consumer.
- To increase agricultural product utilization.
- To improve marketing and distribution systems.
- To conserve and improve agricultural resources.
- To reduce the impact of natural hazards.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and contributions	\$ 25,690,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	877,900 00			
	26,567,900 00			
Less transfer to Vote 15	1,000,000 00			
	25,567,900 00	21,450,309 97	4,117,590 03	17,763,568 88
Stat. Minister of Agriculture - Salary and motor car allowance	16,999 92	16,999 92		16,999 88
Stat. Contributions to superannuation accounts	1,178,000 00	1,178,000 00		964,000 00
	26,762,899 92	22,645,309 89	4,117,590 03	18,744,568 76
RESEARCH PROGRAM				
5 Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions	\$ 58,835,000 00			
5a	1,204,000 00			
5b	440,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	240,300 00			
	60,719,300 00	59,301,359 99	1,417,940 01	54,310,436 44
Stat. Contributions to superannuation accounts	3,658,000 00	3,658,000 00		3,562,000 00
Stat. Refunds of amounts credited to revenue in previous years	100 00	100 00		
	64,377,400 00	62,959,459 99	1,417,940 01	57,872,436 44
PRODUCTION AND MARKETING PROGRAM				
10 Operating expenditures and authority to spend revenue received during the year	\$ 28,625,000 00			
10a	56,400 00			
Transfer from Treasury Board Vote 15 public service bilingualism	90,300 00			
	28,771,700 00	28,492,462 47	279,237 53	25,412,223 89
15 The grants listed in the Estimates and contributions	\$114,507,000 00			
15a	2,682,000 00			
15b To extend the purposes of Agriculture Vote 15, Appropriation Act No. 4, 1973, (a) to increase from \$15,000,000 to \$50,000,000 the amount by which a payment made under Subsection 5(3) of the Agricultural Products Board Act may exceed the balance of the Agricultural Products Board Account; (b) to authorize the transfer of \$1,000,000 from Agri- culture Vote 1, Appropriation Act No. 4, 1973, for the purposes of this Vote; and to provide a further amount of	39,950,000 00			
Transfer from Vote 1	1,000,000 00			
Unexpended balance carried forward from Vote 15 (1972-73 appropriations)	42,645,208 00			
	200,784,208 00	159,884,206 74	*40,900,001 26	135,164,095 10
16a Payments, in accordance with agreements entered into by the Minister with the provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	52,790,000 00	51,473,766 49	1,316,233 51	
Stat. Contributions to the provinces under the Crop Insurance Act (R.S.c.C-36)	15,181,871 51	15,181,871 51		4,143,905 87
Stat. Grants to agencies established under the Farm Products Marketing Agencies Act	100,000 00	100,000 00		
Stat. Contributions to superannuation accounts	2,007,000 00	2,007,000 00		1,740,000 00
Stat. Refunds of amounts credited to revenue in previous years	282 59	282 59		
	299,635,062 10	257,139,589 80	42,495,472 30	166,460,224 86
HEALTH OF ANIMALS PROGRAM				
25 Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in				

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department—Concluded				
HEALTH OF ANIMALS PROGRAM—Concluded				
circumstances not covered by the Act, and authority to spend revenue received during the year	\$ 33,116,000 00			
25b	519,800 00			
Transfer from Treasury Board Vote 5 contingencies	525,600 00			
Transfer from Treasury Board Vote 15 public service bilingualism	17,700 00			
	34,179,100 00	33,991,857 64	187,242 36	30,420,941 16
Stat. Contributions to superannuation accounts	2,430,000 00	2,430,000 00		2,253,000 00
	36,609,100 00	36,421,857 64	187,242 36	32,673,941 16
CANADIAN GRAIN COMMISSION PROGRAM				
30 Program expenditures, contributions and authority to purchase and sell screenings	\$ 17,038,000 00			
30a	155,000 00			
	17,193,000 00	15,828,997 49	1,364,002 51	15,062,170 53
Stat. Salaries of the Commissioners (R.S. c.G-16)	89,101 74	89,101 74		79,601 53
Stat. Contributions to superannuation accounts	1,038,000 00	1,038,000 00		939,000 00
	18,320,101 74	16,956,099 23	1,364,002 51	16,080,772 06
	445,704,563 76	396,122,316 55	49,582,247 21	291,831,943 28
Canadian Dairy Commission				
35 Program expenditures	821,000 00	751,465 91	69,534 09	655,723 88
Canadian Livestock Feed Board				
40 Operating expenditures	477,000 00	464,084 32	12,915 68	430,817 61
45 Contributions	23,800,000 00	22,273,304 15	1,526,695 85	20,950,469 76
	24,277,000 00	22,737,388 47	1,539,611 53	21,381,287 37
Farm Credit Corporation				
50 Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1974	8,600,000 00	6,808,000 00	1,792,000 00	8,446,000 00
Total	479,402,563 76	426,419,170 93	52,983,392 83	322,314,954 53

*Includes \$38,124,636 available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	22,645	127	2,018		24,536
	1972-73	18,745	137	1,867		20,475
RESEARCH	1973-74	62,959	2,488	5,136	5,428	71,035
	1972-73	57,872	1,756	5,300	4,619	66,035
PRODUCTION AND MARKETING	1973-74	257,140	6	2,697	259	260,090
	1972-73	166,460	28	2,723	241	169,396
HEALTH OF ANIMALS	1973-74	36,422	30	1,497	283	38,172
	1972-73	32,674	48	1,609	265	34,500
CANADIAN GRAIN COMMISSION	1973-74	16,956	10,894	353	366	6,781
	1972-73	16,081	11,459	464	366	5,452
Total department	1973-74	396,122	13,545	11,701	6,336	400,614
	1972-73	291,832	13,428	11,963	5,491	295,858
Canadian Dairy Commission	1973-74	752		91		843
	1972-73	656		87		743
Canadian Livestock Feed Board	1973-74	22,737		78		22,815
	1972-73	21,381		71		21,452
Farm Credit Corporation	1973-74	6,808				6,808
	1972-73	8,446				8,446
Grand Total	1973-74	426,419	*13,545	11,870	6,336	431,080
	1972-73	322,315	13,428	12,121	5,491	326,499

*Does not include "Return on investments" of \$79,263 and "Refunds of previous years' expenditure" of \$355.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Departmental administration	9,756	9,615	173	194	52	56	9,981	9,865
Economics	9,692	7,479	92	270	100	70	9,884	7,819
Small Farm Development—Adjustment	3,300	1,580	53	1			3,353	1,581
Information	1,903	1,731	10	13	454	458	2,367	2,202
Contributions to superannuation accounts	1,178	1,178					1,178	1,178
	25,829	21,583	328	478	606	584	26,763	22,645
Less: receipts credited to revenue	285	127					285	127
Add: services provided by other departments	2,018	2,018					2,018	2,018
Total cost of program	27,562	23,474	328	478	606	584	28,496	24,536
RESEARCH PROGRAM								
Administration	2,907	2,672	97	19	800	800	3,804	3,491
Support services	15,700	16,322	3,865	2,310			19,565	18,632
Soil research	4,181	4,162	142	137			4,323	4,299
Crop research	15,203	15,645	637	512			15,840	16,157
Animal research	7,542	7,859	303	190			7,845	8,049
General biology and support research	8,095	7,255	324	459			8,419	7,714
Engineering research	889	905	35	54			924	959
Contributions to superannuation accounts	3,658	3,658					3,658	3,658
	58,175	58,478	5,403	3,681	800	800	64,378	62,959
Less: receipts credited to revenue	2,100	2,488					2,100	2,488
Add: services provided by other departments	5,136	5,136					5,136	5,136
accommodation provided by this department	5,428	5,428					5,428	5,428
Total cost of program	66,639	66,554	5,403	3,681	800	800	72,842	71,035
PRODUCTION AND MARKETING PROGRAM								
Administration	1,468	1,198	47	32			1,515	1,230
Support services	1,630	1,986	17	37			1,647	2,023
Farm income maintenance	2,030	2,743	26	16	*266,207	224,269	268,263	227,028
Marketing	11,252	11,126	150	200	124	115	11,526	11,441
Production	10,025	9,224	737	854	2,525	2,256	13,287	12,334
Agricultural pest and disease control	2,413	2,216	215	108			2,628	2,324
Contributions to superannuation accounts	2,007	2,007					2,007	2,007
	30,825	30,500	1,192	1,247	268,856	226,640	300,873	258,387
Less: receipts and revenues credited to the vote	1,238	1,247					1,238	1,247
	29,587	29,253	1,192	1,247	268,856	226,640	299,635	257,140
Less: receipts credited to revenue	33	6					33	6
Add: services provided by other departments	2,697	2,697					2,697	2,697
accommodation provided by this department	259	259					259	259
Total cost of program	32,510	32,203	1,192	1,247	268,856	226,640	302,558	260,090
HEALTH OF ANIMALS PROGRAM								
Administration	830	843	6	4	9	11	845	858
Field directorate and support services	1,032	1,007	14	9			1,046	1,016
Meat inspection	18,222	17,945	29	20			18,251	17,965
Animal pathology	4,692	4,912	324	497			5,016	5,409
Animal contagious diseases	10,725	10,995	504	361	822	1,394	12,051	12,750
Contributions to superannuation accounts	2,430	2,430					2,430	2,430
	37,931	38,132	877	891	831	1,405	39,639	40,428
Less: receipts and revenues credited to the vote	3,030	4,006					3,030	4,006
	34,901	34,126	877	891	831	1,405	36,609	36,422
Less: receipts credited to revenue	31	30					31	30
Add: services provided by other departments	1,497	1,497					1,497	1,497
accommodation provided by this department	283	283					283	283
Total cost of program	36,650	35,876	877	891	831	1,405	38,358	38,172

Programs by Activities — *Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	663	599	2	8			665	607
Grain inspection	6,210	5,697	250	224			6,460	5,921
Grain weighing	3,190	2,537	4	4			3,194	2,541
Grain testing and research	1,738	1,488	212	193	1	1	1,951	1,682
Elevator and grain documentation	1,351	1,092	41	25			1,392	1,117
Canadian government elevator operations	2,955	3,331	665	719			3,620	4,050
Contributions to superannuation accounts	1,038	1,038					1,038	1,038
	17,145	15,782	1,174	1,173	1	1	18,320	16,956
<i>Less:</i> receipts credited to revenue	11,180	10,894					11,180	10,894
<i>Add:</i> services provided by other departments	353	353					353	353
accommodation provided by this department	366	366					366	366
Total cost of program	6,684	5,607	1,174	1,173	1	1	7,859	6,781
Canadian Dairy Commission								
Administration	807	725	14	27			821	752
<i>Add:</i> services provided by other departments	91	91					91	91
Total cost of program	898	816	14	27			912	843
Canadian Livestock Feed Board								
Feed freight equalization	253	291	1	4	23,800	22,273	24,054	22,568
Supply and price stability	222	162	1	7			223	169
	475	453	2	11	23,800	22,273	24,277	22,737
<i>Add:</i> services provided by other departments	78	78					78	78
Total cost of program	553	531	2	11	23,800	22,273	24,355	22,815
Farm Credit Corporation								
Expenditure—								
Administration	9,800						9,800	9,536
Interest cost	77,100						77,100	78,064
	86,900						86,900	87,600
Income								
Interest earnings	77,600						77,600	79,541
Other income	700						700	1,251
	78,300						78,300	80,792
Net operating loss	8,600						8,600	6,808

*Includes \$42,645 available from prior years' appropriations.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
ADMINISTRATION PROGRAM			
Contribution to the Canada Grains Council	50	50	47
Canada's fee for membership in the International Commission on Irrigation and Drainage	2	2	1
Contribution to the Agricultural Economics Research Council of Canada in an amount equal to the contributions to the Council from the provinces during the fiscal year but not exceeding \$100,000	100	70	56
Contribution to the Commonwealth Agricultural Bureaux (£189,343)	459	458	462
Contribution towards defraying the expenses incurred in co-sponsoring National Farm Safety Week with the Canada Safety Council	4	4	
Expenditures not required for the current year			3
	615	584	569
RESEARCH PROGRAM			
Grants in aid of agricultural research in universities and other scientific organizations in Canada	800	800	799
	800	800	799
PRODUCTION AND MARKETING PROGRAM			
Grants to farmers in designated areas who have experienced crop losses due to adverse weather	381	232	12,250
Grants to agencies established under the Farm Products Marketing Agencies Act	100	100	100
Grants to assist in the marketing of agricultural products	20	10	
Canadian Horticultural Council	8	8	8
Canadian Council on 4-H Clubs	30	30	23
Canadian National Livestock Records	65	65	50
Federal Women's Institutes of Canada	10	10	10
Royal Agricultural Winter Fair, Toronto	50	50	50
Canadian Western Agribition, Regina	20	20	31
Canadian Plowing Council	5	5	
Grants to the Provinces of Nova Scotia, Prince Edward Island and New Brunswick in the amounts of \$19,100, \$35,000 and \$32,900 respectively, towards the cost of re-establishing strawberry acreage rendered unproductive as a result of 1971-72 winter-kill	87	78	
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1974	143,544	143,497	118,584
Contributions to the provinces under the Crop Insurance Act	15,182	15,182	4,144
Payments, in accordance with agreements entered into by the Minister, with the Provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	52,790	51,474	
Contributions to farmers in designated areas towards the cost of transportation of fodder and silage required as a result of crop losses due to adverse weather	573	454	580
Payments to the Provinces of British Columbia and Alberta of 50 per cent of the costs incurred in respect of provincial assistance on the transportation of hay, straw, and pellets in the Peace River area, required as a result of crop losses due to adverse weather	28	27	
Contributions to farmers in designated areas towards the purchase of grains, feed additives and prepared feeds required as a result of crop losses due to adverse weather	1,200	1,012	
Canada's fee for membership in the International Dairy Federation	4	4	3
Canadian Seed Growers' Association	5	5	
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	180	178	175
Class "A" and Class "B" fairs	1,216	1,163	1,142
Winter and spring fairs	132	137	118
Special fairs	36	35	36
Agricultural museums	36	24	24
Freight or livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	47	40	61
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	12		1
Livestock improvement	35	33	16
Contributions to producer groups towards the cost of construction of regular cold storage, frost-free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	500	367	
Payment to the Province of British Columbia of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of Canadian grown hay, hay pellets, alfalfa and straw required as a result of crop losses due to adverse weather	300	300	
Contribution to the Province of Quebec of amounts equal to fifty per cent of the administrative expenses incurred by the Province and twenty-five per cent of the premiums paid under an experimental crop insurance program during the period from April 1, 1973, to March 31, 1974	1,350	1,246	908
Contribution to the Province of Quebec of amounts equal to fifty per cent of the administrative expenses incurred by the Province and twenty-five per cent of the premiums paid under an experimental crop insurance program during the period from April 1, 1972 to March 31, 1973	250	227	162
Contribution to farmers in accordance with Grassland Incentive Payment Regulations, made by the Governor in Council pursuant to Agricultural Vote 17b, Appropriation Act No. 1, 1970, on acreage of lands diverted to grassland from summerfallow or from the production of any other crop	6,400	5,355	
Payments in accordance with an agreement entered into with the Province of Alberta, in respect of a joint program of assistance to producers in the transportation of hay, straw, roughage, pellets and cubes required as a result of crop losses due to adverse weather	300	39	

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department—Concluded			
PRODUCTION AND MARKETING PROGRAM—Concluded			
Contributions in respect of joint assistance programs in the Province of Quebec and Saskatchewan to producers unable to seed agricultural lands as a result of adverse weather	1,300	699	
Contribution to Western Ontario Breeders Incorporated towards cost of development and operation of their Artificial Insemination of Swine Service	8	8	
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their account as at March 31, 1974.	6	5	419
Payments in the current and subsequent fiscal years for small farm development—adjustment in accordance with terms and conditions approved by the Governor in Council	*42,645 268,855	4,521 226,640	413 139,308
HEALTH OF ANIMALS PROGRAM			
Canada's fee for membership in the Office International des Épizooties	11	11	10
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	1,320	1,320	535
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	60	58	59
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	16	15	7
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	4	1	3
Expenditures not required for the current year	1,411	1,405	20 634
CANADIAN GRAIN COMMISSION PROGRAM			
Canada's fee for membership in the International Association for Cereal Chemistry	1	1	1
Total department	271,682	229,430	141,311
Canadian Livestock Feed Board			
Freight assistance on feed grains including assistance in respect of grain storage costs, in accordance with terms and conditions prescribed by the Governor in Council	23,800	22,273	20,950
Grand total	295,482	251,703	162,261

*Available from prior years' appropriations.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Research Program	Produc- tion and Marketing Program	Health of Animals Program	Canadian Grain Commission Program	Total Department	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
(1) Salaries and wages	16,199 13,383 <i>10,972</i>	44,152 43,972 <i>40,654*</i>	23,986 23,310 <i>20,887</i>	30,163 29,484 <i>26,829</i>	12,204 11,243 <i>11,238</i>	126,704 121,392 <i>110,580*</i>	544 464 <i>415</i>	321 296 <i>278</i>		127,569 122,152 <i>111,273*</i>
(1) Other personnel costs	1,456 1,241 <i>1,042</i>	4,163 3,868 <i>3,787</i>	2,390 2,043 <i>1,780</i>	2,635 2,520 <i>2,332</i>	1,309 1,119 <i>1,027</i>	11,953 10,791 <i>9,968</i>	46 26 <i>27</i>	24 22 <i>20</i>		12,023 10,839 <i>10,015</i>
(2) Transportation and communica- tions	1,753 1,986 <i>1,787</i>	1,440 1,622 <i>1,527</i>	2,810 2,913 <i>2,707</i>	1,781 1,889 <i>1,717</i>	803 637 <i>619</i>	8,587 9,047 <i>8,357</i>	39 41 <i>41</i>	50 56 <i>53</i>		8,676 9,144 <i>8,451</i>
(3) Information	1,172 674 <i>782</i>	230 293 <i>290</i>	291 287 <i>283</i>	24 14 <i>7</i>	35 19 <i>29</i>	1,752 1,287 <i>1,391</i>		10 17 <i>10</i>		1,762 1,304 <i>1,401</i>
(4) Professional and special services .	2,487 2,583 <i>1,943</i>	923 1,087 <i>875</i>	198 530 <i>858</i>	1,366 1,857 <i>1,526</i>	46 87 <i>57</i>	5,020 6,144 <i>5,259</i>	100 130 <i>108</i>	44 25 <i>38</i>		5,164 6,299 <i>5,405</i>
(5) Rentals	1,994 752 <i>473</i>	357 280 <i>251</i>	91 105 <i>113</i>	58 56 <i>51</i>	1,118 1,125 <i>416</i>	3,618 2,318 <i>1,304</i>	53 44 <i>46</i>	4 7 <i>3</i>		3,675 2,369 <i>1,353</i>
(6) Purchased repair and upkeep . .	49 61 <i>40</i>	1,378 654 <i>805</i>	201 149 <i>134</i>	243 228 <i>213</i>	322 240 <i>126</i>	2,193 1,332 <i>1,318</i>	7 5 <i>1</i>	1 1 <i>1</i>		2,201 1,338 <i>1,320</i>
(7) Utilities, materials and supplies .	821 899 <i>677</i>	5,472 6,663 <i>5,677</i>	847 1,144 <i>1,084</i>	1,593 1,951 <i>1,715</i>	1,292 1,288 <i>1,123</i>	10,025 11,945 <i>10,276</i>	18 15 <i>11</i>	15 19 <i>16</i>		10,058 11,979 <i>10,303</i>
(8) Construction and acquisition of land, buildings and equipment .	31	3,367 1,567 <i>976*</i>	632 470	275 237 <i>246</i>	1 45	4,274 2,306 <i>1,267*</i>		3		4,274 2,309 <i>1,267*</i>
(9) Construction and acquisition of machinery and equipment . . .	220 447 <i>458</i>	2,036 2,114 <i>2,207</i>	560 777 <i>500</i>	602 654 <i>438</i>	1,174 1,172 <i>1,357</i>	4,592 5,164 <i>4,960</i>	14 27 <i>7</i>	2 8 <i>3</i>		4,608 5,199 <i>4,970</i>
(10) Grants, contributions and other transfer payments	606 584 <i>569</i>	800 800 <i>799</i>	268,856** 226,640 <i>139,308</i>	831 1,405 <i>634</i>	1 1 <i>1</i>	271,094 229,430 <i>141,311</i>		23,800 22,273 <i>20,950</i>		294,894 251,703 <i>162,261</i>
(12) All other expenditures	6 4 <i>2</i>	60 39 <i>24</i>	11 19 <i>15</i>	68 133 <i>17</i>	16 24 <i>43</i>	161 219 <i>101</i>		6 10 <i>9</i>	8,600 6,808 <i>8,446</i>	8,767 7,037 <i>8,556</i>
(1-12) Total	26,763 22,645 <i>18,745</i>	64,378 62,959 <i>57,872</i>	300,873 258,387 <i>167,669</i>	39,639 40,428 <i>35,725</i>	18,320 16,956 <i>16,081</i>	449,973 401,375 <i>296,092</i>	821 752 <i>656</i>	24,277 22,737 <i>21,381</i>	8,600 6,808 <i>8,446</i>	483,671 431,672 <i>326,575</i>
(13) Less: receipts and revenues credited to the vote			1,238 1,247 <i>1,209</i>	3,030 4,006 <i>3,051</i>		4,268 5,253 <i>4,260</i>				4,268 5,253 <i>4,260</i>
Total net expenditures	26,763 22,645 <i>18,745</i>	64,378 62,959 <i>57,872</i>	299,635 257,140 <i>166,460</i>	36,609 36,422 <i>32,674</i>	18,320 16,956 <i>16,081</i>	445,705 396,122 <i>291,832</i>	821 752 <i>656</i>	24,277 22,737 <i>21,381</i>	8,600 6,808 <i>8,446</i>	479,403 426,419 <i>322,315</i>

*Amends previous year's Public Accounts.

**Includes \$42,645 unexpended balance from previous year.

Amounts in roman type are 1973-74 appropriations.

Amount in bold face type are 1973-74 expenditures.

Amounts in italic are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Fund	Race Track Supervision Revolving Fund	Agri- cultural Products Board	Agri- cultural Stabili- zation Board	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corpora- tion	Total
RECEIPTS—									
Budgetary—									
Charged to annual appropriations	226,921			5	143,498	752	22,737	6,808	400,721
Charged to statutory appropriations	25,699								25,699
Credited to appropriations	5,253								5,253
Credited to revenue	13,891						9		13,900
Non-budgetary—									
Sales by		1,250	4,514	362					6,126
Interest receipts	78,384								78,384
Other income			3						3
Equity capital								6,500	6,500
Loans from	2,095		11			79,953		235,240	317,299
Loan repayments	167,214								167,214
Total receipts	519,457	1,250	4,528	367	143,498	80,705	22,746	248,548	1,021,099
OUTLAYS—									
Budgetary—									
Operating	164,475	1,139	3,749	367		725	453	6,808	177,716
Capital	7,470					27	11		7,508
Grants, contributions and other transfer pay- ments	85,928				143,498		22,273		251,699
Credited to revenue	92,275	111	768				9		93,163
Non-budgetary—									
Equity capital	6,500								6,500
Loans to	317,299								317,299
Loan repayments	9		41			95,845		71,319	167,214
Total outlays	673,956	1,250	4,558	367	143,498	96,597	22,746	78,127	1,021,099
Net receipts or net outlays (—)	-154,499	nil	-30	nil	nil	-15,892	nil	170,421	nil

Revenues

	1973-74	1972-73
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	79,263,679 63	76,963,728 42
B Privileges, licences and permits	261,713 05	256,605 02
C Proceeds from sales	3,711,064 76	2,201,177 88
D Services and service fees	9,335,729 69	10,769,804 18
E Refunds of previous years' expenditure	355,050 03	112,578 48
F Miscellaneous	236,173 21	200,016 78
Total	\$93,163,410 37	\$90,503,910 76
Summary of Revenue		
Branch—		
Administration	173,204 15	140,947 92
Canadian Grain Commission	6,073,004 67	7,396,925 19
Canadian Government Elevators	4,822,773 64	4,064,185 32
Health of Animals	45,705 71	56,823 54
Production and Marketing	510,520 38	49,559 88
Research	2,500,154 71	1,771,596 95
Canadian Dairy Commission	1,814,255 42	1,625,015 25
Farm Credit Corporation	76,335,607 55	74,215,219 99
Canadian Livestock Feed Board	8,966 00	3,109 46
Agriculture working capital advance account net profit	111,212 63	593,422 83
Race track supervision revolving fund net profit	768,005 51	587,104 43
Total	\$93,163,410 37	\$90,503,910 76

Revenues—Concluded

	1973-74	
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on loans to Canadian Dairy Commission	1,814,210	
Interest on loans to Farm Credit Corporation—		
Interest on notes	75,900,583	
Interest on notes (Farm Machinery Syndicates Credit Act)	398,344	
Interest on loans—Small Farm Development Program	25,592	
Interest on loans—multi-purpose Exhibition buildings	245,403	
Net profit on the operation of the agriculture working capital advance account	111,213	
Race track supervision revolving fund net profit	768,005	
Sundries	330	
		79,263,680
B Privileges, licences and permits:		
Canadian Grain Commission—		
Elevator licence fees	23,782	
Rentals from employees and others occupying dwellings on government properties	221,694	
Sundries	16,237	
		261,713
C Proceeds from sales:		
Canadian Grain Commission—		
Grain samples	21,321	
Canadian Government Elevators—		
Surplus grain	883,165	
Screenings	660,150	
Research branch livestock and produce	2,142,671	
Land	2,000	
Sundries	1,758	
		3,711,065
D Services and service fees:		
Canadian Grain Commission—		
Inspection	3,773,682	
Overtime	55,087	
Registration and cancellation of warehouse receipts	267,072	
Weighing	1,926,280	
Sundries	4,686	
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)—		
Calgary	345,773	
Edmonton	271,629	
Lethbridge	57,006	
Moose Jaw	747,761	
Prince Rupert	1,097,638	
Saskatoon	638,563	
Canfarm Management Data System—		
Registration fees	125,400	
Salaries recovered from Department of External Affairs	15,569	
Sundries	9,583	
		9,335,729
E Refunds of previous years' expenditure:		
Provincial share of contributions to farmers towards the cost of fodder and silage required as a result of crop losses due to adverse weather	220,971	
Recovery of excess of advance payment over actual cost of motion picture production	36,200	
Recovery of overpayments on capital assistance grants	13,954	
Farm Credit Corporation—Excess of payments over amount required to meet 1972-73 net operating loss	11,089	
Potato warehouse construction refund	7,633	
Sundries	65,203	
		355,050
F Miscellaneous:		
Canadian Government Elevators—		
Boat overtime	29,824	
Wharfage	63,661	
Royalties on sale of Chianina cattle semen	58,474	
Provincial share of operating costs in respect of joint accommodation	42,277	
Sundries	41,937	
		236,173
Total		\$93,163,410

Appendix 1

Agricultural Stabilization Board
(Established by the Agricultural Stabilization Act)
**STATEMENT OF EXPENDITURE FOR THE YEAR
 ENDED MARCH 31, 1974**

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	\$143,400,000	\$107,400,000
Payments under potato price support program	35,927	872,834
Deficiency payments:		
Hogs	34,450	7,813,531
Fowl	27,194	2,304,863
Apples		105,904
Flowers	70	30,147
Carrots		23,598
Blueberries		21,933
Rutabagas		10,415
Wool		386
	61,714	10,310,777
Administration:		
Staff salaries	338,441	415,574
Office equipment and expense	32,545	34,234
Other	17,622	19,282
	388,608	469,090
Estimated value of major services provided without charge by government departments		
Part-time management and support services (Department of Agriculture)	47,567	98,872
Employee benefits	50,869	64,694
Accommodation	63,875	53,135
Accounting services	9,600	9,800
	171,911	226,501
	144,058,160	119,279,202
Deduct:		
Refunds of expenditure	393	
Expenditure for the year	\$144,057,767	\$119,279,202
Expenditure for the year provided by		
Agriculture Vote 15	\$143,497,248	\$118,583,611
Agriculture Vote 10	388,608	469,090
Government departments which provided major services without charge	171,911	226,501
	\$144,057,767	\$119,279,202

Note:

A beef stabilization program was announced on March 15, 1974 effective March 4, 1974. Claims of approximately \$10,200,000, applicable to the year ended March 31, 1974, have been received and paid through the Agricultural Commodities Stabilization Account subsequent to that date, and will form part of the deficit in this Account to be recovered from a future parliamentary appropriation.

Certified correct:

 ERIC A. POOK
Secretary

Approved:

 S.B. WILLIAMS
Chairman

I have examined the above statement of expenditure and have reported thereon under date of June 25, 1974 to the Chairman and Members of the Agricultural Stabilization Board.

 J.J. MACDONELL
Auditor General of Canada

 AUDITOR GENERAL OF CANADA
 Ottawa, June 25, 1974

 THE CHAIRMAN AND MEMBERS,
 AGRICULTURAL STABILIZATION BOARD,
 OTTAWA.

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1974. As at that date the Board had no assets or liabilities except as noted on the statement of expenditure.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of expenditure presents fairly the expenditure of the Agricultural Stabilization Board for the year ended March 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

 J.J. MACDONELL
Auditor General of Canada

Appendix 2

Agricultural Products Board

(Established by the Agricultural Products Board Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventories (valued at the lower of cost or market)			Accounts payable	\$1,613,552	\$ 308
Turkeys	\$	\$156,238	Advances to the Board as authorized by the		
Oats	356,598		Agricultural Products Board Act	677,546	155,930
Barley	1,934,500				
	\$2,291,098	\$156,238		\$2,291,098	\$156,238

Certified correct:

ERIC A. POOK
Secretary

Approved:

S.B. WILLIAMS
Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 24, 1974 to the Chairman and Members of the Agricultural Products Board.

J.J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

Trading operations	1974			1973
	Sales	Cost of Sales	Loss	
Turkeys	\$156,238	\$161,372	\$ 5,134	\$252,605
Potatoes	206,034	206,034		
Rapeseed				157,931
Egg powder				8,453
	<u>\$362,272</u>	<u>\$367,406</u>		
Loss on trading operations			5,134	418,989
Administration			302,955	27,791
Estimated value of major services provided by government departments—				
Interest on working capital			13,450	104,064
Loss for the year			<u>\$321,539</u>	<u>\$550,844</u>
Loss for the year provided by—				
Agriculture Vote 10			\$302,955	\$ 24,691
Agriculture Vote 15			5,134	418,989
Government departments which provided major services without charge			13,450	107,164
			<u>\$321,539</u>	<u>\$550,844</u>

Appendix 2—Concluded

Agricultural Products Board—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 24, 1974

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA.

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Board as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.J. MACDONELL
Auditor General of Canada.

Appendix 3

Agriculture Revolving Fund

(Authorized by Agriculture Vote 783, Appropriation Act No. 5, 1955, c.60)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Accounts receivable	\$125,402	\$ 97,862	Accounts payable	\$ 84,373	\$155,803
Inventories (valued at cost or estimated market value)			Advance payments by customers	30,391	
Livestock	266,850	283,422	Working capital advance (authorized \$1,820,000, for the purposes of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects) .	407,994	485,956
Seeds	116,040	250,229			
Feed and other supplies	12,324	5,506			
Poultry	2,142	4,740			
	397,356	543,897			
	\$522,758	\$641,759		\$522,758	\$641,759

Certified correct:

C.B. GRIER
Director General, Finance and Administration

Approved:

S.B. WILLIAMS
Deputy Minister
Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 21, 1974 to the Minister of Agriculture.

J.J. MACDONELL
Auditor General of Canada

Appendix 3—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 21, 1974

Agriculture Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Cost of experimental and development projects—		
Salaries and wages	\$ 485,630	\$ 387,561
Employee benefits	44,159	54,364
Livestock	470,239	457,501
Accommodation	327,906	264,450
Feed and other supplies	233,441	178,547
Seeds	166,551	161,145
Administration	45,496	44,080
Rental of land and equipment	22,633	50,020
Interest on working capital	15,355	14,127
Accounting	10,870	10,717
Freight	10,484	6,273
Electricity, water and gas	7,956	6,843
Miscellaneous	34,944	15,577
	<u>1,875,664</u>	<u>1,651,205</u>
Less:		
Proceeds from sales of livestock, seeds and poultry	1,249,915	1,403,345
Increase (decrease) in inventories	(146,542)	107,375
	<u>1,103,373</u>	<u>1,510,720</u>
Net cost of projects	<u>\$ 772,291</u>	<u>\$ 140,485</u>
Net cost of projects provided for by—		
Agriculture Vote 5	\$ 153,620	\$ 144,970
Agriculture Vote 10	331,594	245,280
Government departments which provided major services without charge	398,290	343,658
	<u>883,504</u>	<u>733,908</u>
Less: Amount transferred from the Revolving Fund as revenue	111,213	593,423
	<u>\$ 772,291</u>	<u>\$ 140,485</u>

THE HONOURABLE EUGENE F. WHELAN,
MINISTER OF AGRICULTURE,
OTTAWA.

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Agriculture Revolving Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.J. MACDONELL
Auditor General of Canada

Appendix 4

Canadian Grain Commission

(Established by the Canada Grain Act)

STATEMENT OF EXPENDITURE AND INCOME, BY BRANCHES INCLUDING THE
CANADIAN GOVERNMENT ELEVATORS, FOR THE YEAR ENDED MARCH 31, 1974

(with comparative total figures for the year ended March 31, 1973)

1973		1974	Executive and Adminis- tration	Inspection	Weighing	Statistics	Research Laboratory	Canadian Government Elevators
	Expenditure							
\$11,325,862	Salaries, wages and allowances	\$11,323,502	\$376,014	\$4,959,439	\$2,402,433	\$ 759,558	\$ 820,440	\$2,005,618
1,712,000	Employee benefits	1,354,000	39,000	563,000	298,000	103,000	105,000	246,000
676,359	Accommodation	1,380,431	118,169	267,499	30,027	119,884	456,008	388,844
1,385,021	Scientific, technical and other equipment	1,190,329	8,290	223,985	3,912	25,277	192,945	735,920
453,358	Grants in lieu of taxes	423,788						423,788
310,978	Travel	332,956	44,035	126,557	82,768	22,439	23,571	33,586
295,033	Materials and supplies	433,309	18,327	120,256	9,012	23,020	104,046	158,648
307,759	Transportation and communications	304,062	18,475	177,446	10,725	37,062	25,998	34,356
148,163	Purchases of screenings	234,563						234,563
226,562	Light, heat power and water	195,770	362	5,088	495	2,930	3,684	183,211
142,929	Maintenance and repairs	216,346	1,269	26,866	980	3,013	28,244	155,974
105,830	Rental of computer	110,460		71		108,933	1,456	
193,787	Miscellaneous	124,555	22,126	14,063	712	14,465	25,857	47,332
35,000	Accounting services	37,000	1,000	15,000	8,000	3,000	3,000	7,000
31,329	Grain shortages on weigh-overs	7,856						7,856
17,349,970		17,668,927	647,067	6,499,270	2,847,064	1,222,581	1,790,249	4,662,696
	Income							
7,414,680	Fees	6,050,073		3,823,014	1,931,393	289,703	1,632	4,331
3,529,983	Grain handling charges	2,546,636						2,546,636
850,345	Sundry income	1,776,799	1,912					1,774,887
11,795,008		10,373,508	1,912	3,823,014	1,931,393	289,703	1,632	4,325,854
\$ 5,554,962	Excess of Expenditure over Income	\$ 7,295,419	\$645,155	\$2,676,256	\$ 915,671	\$ 932,878	\$1,788,617	\$ 336,842
	Excess of Expenditure over Income provided by:							
\$15,062,171	Agriculture Vote 30	\$15,828,998	\$517,965	\$5,921,270	\$2,541,064	\$1,116,581	\$1,682,249	\$4,049,869
(198)	Less: Increase in inventory of stores, tools and small equipment	6,173						6,173
15,062,369		15,822,825	517,965	5,921,270	2,541,064	1,116,581	1,682,249	4,043,696
	Statutory Items—							
79,601	Salaries of Commissioners	89,102	89,102					
1,378,000	Contributions to superannuation accounts	1,038,000	30,000	430,000	228,000	80,000	80,000	190,000
830,000	Government departments which provided certain major services without charge	719,000	10,000	148,000	78,000	26,000	28,000	429,000
17,349,970		17,668,927	647,067	6,499,270	2,847,064	1,222,581	1,790,249	4,662,696
11,795,008	Less: Income	10,373,508	1,912	3,823,014	1,931,393	289,703	1,632	4,325,854
\$ 5,554,962		\$ 7,295,419	\$645,155	\$2,676,256	\$ 915,671	\$ 932,878	\$1,788,617	\$ 336,842

The accompanying notes are an integral part of the financial statement.

Certified correct:

W.S. ROWLAND
Financial Officer

Approved:

D. POUND
Chief Commissioner

I have examined the above Statement of Expenditure and Income, by Branches including the Canadian Government Elevators, and have reported thereon under date of July 23, 1974 to the Chief Commissioner and Commissioners of the Canadian Grain Commission.

J.J. MACDONELL
Auditor General of Canada.

Appendix 4—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, July 23, 1974.

Canadian Grain Commission—Concluded

NOTES TO FINANCIAL STATEMENT

1. Change in financial reporting

The operating results of the Canadian Government Elevators have been included in the financial statement since they are part of the activities of the Commission and are financed from the same parliamentary appropriations. In prior years, the activities of the Elevators were dealt with in separate financial statements.

2. Accounting policy

Expenditures of the Commission, including capital expenditure, are charged to parliamentary appropriations provided for that purpose and, as provided for by section 30 of the Financial Administration Act, include payments in April relating to work performed, goods received or services rendered prior to March 31. These expenditures are adjusted for opening and closing inventories of stores, tools and small equipment. As at March 31, 1974 these inventories, with comparative figures for the previous year, were as follows:

	March 31,	
	1974	1973
Stores, at cost	\$ 65,215	\$ 60,194
Tools and small equipment, at cost	89,630	88,735
	<u>\$154,845</u>	<u>\$148,929</u>

Capital expenditures of the Commission are charged to expenditure of the year. However, in the case of the Canadian Government Elevators such expenditures were capitalized for reporting purposes although written off annually to expenditure in the accounts of Canada. These expenditures are now being treated in the same manner as other capital expenditures of the Commission. The 1973 comparative total figures have been adjusted accordingly and the previously reported excess of income over expenditure for the Elevators in 1973 in the amount of \$1,051,375, as adjusted and included in the comparative figures is \$442,182.

Income of the Commission is reported on an accrual basis but is credited directly to the Consolidated Revenue Fund as received. As at March 31, 1974 the assets on hand relating to income account transactions, with comparative figures for the previous year, were as follows:

	March 31,	
	1974	1973
Accounts receivable	\$ 687,399	\$ 623,093
Accrued revenue—		
Storage	64,553	546,126
Elevators	211,678	328,773
	<u>276,231</u>	<u>874,899</u>
Inventories, at market value—		
Screenings	88,098	62,634
Grain	11,595	24,967
	<u>99,693</u>	<u>87,601</u>
	<u>\$1,063,323</u>	<u>\$1,585,593</u>

THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION
WINNIPEG, MANITOBA.

I have examined the statement of expenditure and income of the Canadian Grain Commission for the year ended March 31, 1974. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1974 in accordance with generally accepted accounting principles applied on a basis, after given retroactive effect to the adjustment for capital expenditures of the Canadian Government Elevators referred to in Note 2, consistent with that of the preceding year.

J.J. MACDONELL
Auditor General of Canada.

Appendix 5

Prairie Farm Emergency Fund

STATEMENT OF PAYMENTS FOR THE YEAR ENDED MARCH 31, 1974

CROP YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1972	545	22,961	987,416	259,406	1,270,328
1973	622	8,638	1,346,373	300,560	1,656,193
	1,167	31,599	2,333,789	559,966	2,926,521

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

FISCAL YEAR

1939-40 to 1968-69	30,725,383	238,993,765	104,884,817	1,998,003	376,601,968
1969-70	649,666	1,554,734	1,843,798	75,972	4,124,170
1970-71	995,306	1,137,914	4,746,301	478,459	7,357,980
1971-72	274,057	1,217,491	3,234,071	40,035	4,765,654
1972-73	195,095	1,466,389	1,432,065	14,201	3,107,750
1973-74	1,167	31,599	2,333,789	559,966	2,926,521
	32,840,674	244,401,892	118,474,841	3,166,636	398,884,043

CROP YEAR

1939-68	30,760,781	239,383,925	106,046,334	2,057,495	378,248,535
1969	800,351	1,643,670	3,594,733	427,037	6,465,791
1970	912,849	660,427	1,848,607	68,285	3,490,168
1971	182,001	1,227,884	3,492,084	53,853	4,955,822
1972	184,070	1,477,348	2,146,710	259,406	4,067,534
1973	622	8,638	1,346,373	300,560	1,656,193
	32,840,674	244,401,892	118,474,841	3,166,636	398,884,043

Of the grand total, an amount of \$206,045,877 was obtained by the levy, \$191,398,405 was transferred from unappropriated moneys in the consolidated revenue fund and \$1,439,761 from appropriated moneys to meet the deficits.

Appendix 6

Race Track Supervision Revolving Fund

(Authorized by Agriculture Vote L1b, Appropriation Act No. 1, 1970, 1969-70, c.24)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Deposit with Receiver General	\$176,263	\$139,994	Accounts Payable	\$268,347	\$218,696
Accounts Receivable	92,213	78,702	Advances from Canada for purchase of capital assets		30,135
Capital Assets:			Equity in capital assets financed from parliamentary appropriations prior to April 1, 1970	50,866	50,866
Office and supervision equipment—					
at appraised value	50,866	50,866			
at cost	139,230	128,296			
	190,096	179,162			
Less: Accumulated provision for replacement	139,359	98,161			
	50,737	81,001			
	\$319,213	\$299,697		\$319,213	\$299,697

Certified correct:

C. B. GRIER

Director General, Finance and Administration

Approved:

S. B. WILLIAMS

Deputy Minister,
Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 28, 1974 to the Minister of Agriculture.

J. J. MACDONELL

Auditor General of Canada

Appendix 6—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 28, 1974.

Race Track Supervision Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income		
Levy of six-tenths of one per cent of pari-mutuel bets at race tracks	\$4,514,459	\$3,939,995
Other	2,721	18,260
	<u>4,517,180</u>	<u>3,958,255</u>
Expense		
Race surveillance		
Fees for tests on race horses	1,189,939	998,074
Film patrol service	864,835	778,330
Photo finish service	316,074	290,757
	<u>2,370,848</u>	<u>2,067,161</u>
Pari-mutuel supervision		
Salaries and wages	448,719	400,892
Employee benefits	49,340	58,942
Royal Canadian Mounted Police	317,882	314,969
Auditing	219,515	196,963
Travel and removal	70,644	77,244
Accommodation	24,473	22,087
Repairs and upkeep—automobiles	16,807	11,642
	<u>1,147,380</u>	<u>1,082,739</u>
Administration		
Salaries and wages	88,074	92,780
Employee benefits	9,262	14,145
Data processing	28,470	21,811
Telephone	15,926	11,397
Accommodation	13,578	12,977
Stationery and supplies	12,352	11,207
Travel	10,837	
Miscellaneous	11,249	16,702
	<u>189,748</u>	<u>181,019</u>
Provision for replacement of capital assets	<u>41,198</u>	<u>40,232</u>
	<u>3,749,174</u>	<u>3,371,151</u>
Profit for the year transferred from the revolving fund as revenue	\$ 768,006	\$ 587,104

THE HONOURABLE EUGENE F. WHELAN,
MINISTER OF AGRICULTURE,
OTTAWA.

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Race Track Supervision Revolving Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada

SECTION 2

**1973-74
PUBLIC ACCOUNTS**

Communications

**Department
Canadian Radio-Television Commission**

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COMMUNICATIONS

Department

Objectives

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Canadian Radio-Television Commission

Objective

- For purposes of parliamentary appropriation the work of the Canadian Radio-Television Commission has been defined as a single program with this objective: the development and implementation of the national broadcasting policy.

NOTE: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
1 Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences	\$19,214,000 00			
1a	1,803,000 00			
1b	676,300 00			
Transfer from Treasury Board Vote 5 contingencies	121,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	1,056,000 00			
	22,870,300 00	21,706,892 08	1,163,407 92	18,501,439 19
5 Capital expenditures	\$21,528,000 00			
5a	40,000 00			
	21,568,000 00	21,530,358 90	37,641 10	14,838,528 87
Stat. Minister of Communications—Salary and motor car allowance	16,999 92	16,999 92		16,999 88
Stat. Contributions to superannuation accounts	1,435,000 00	1,435,000 00		1,315,000 00
Expenditure from appropriations not required for 1973-74				40 00
	45,890,299 92	44,689,250 90	1,201,049 02	34,672,007 94
Canadian Radio-Television Commission				
15 Program expenditures and contributions	\$ 5,895,000 00			
15a	482,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	112,000 00			
	6,489,000 00	6,429,571 16	59,428 84	5,444,215 94
Stat. Contributions to superannuation accounts	317,000 00	317,000 00		287,000 00
	6,806,000 00	6,746,571 16	59,428 84	5,731,215 94
Total	52,696,299 92	51,435,822 06	1,260,477 86	40,403,223 88

Total cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1973-74	44,689	3,256	2,814	710	44,957
	1972-73	34,672	2,031	3,220	640	36,501
Canadian Radio-Television Commission	1973-74	6,747	5	639		7,381
	1972-73	5,731	5	572		6,298
Total	1973-74	51,436	3,261	3,453	710	52,338
	1972-73	40,403	2,036	3,792	640	42,799

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Departmental administration	7,302	7,948	270	217		10	7,572	8,175
Strategic planning	2,446	1,311	40	50			2,486	1,361
National telecommunications development	1,360	1,132			340	313	1,700	1,445
International participation	310	316			460	453	770	769
Management of the radio frequency spectrum	8,707	9,079	1,595	1,660	11	11	10,313	10,750
Communications and space applications research and development	10,561	11,553	19,663	19,604			30,224	31,157
Contributions to superannuation accounts	1,435	1,435					1,435	1,435
	32,121	32,774	21,568	21,531	811	787	54,500	55,092
Less: receipts and revenues credited to the vote	8,610	10,403					8,610	10,403
	23,511	22,371	21,568	21,531	811	787	45,890	44,689
Less: receipts credited to revenue		3,256						3,256
Add: services provided by other departments	2,814	2,814					2,814	2,814
accommodation provided by this department	710	710					710	710
Total cost of program	27,035	22,639	21,568	21,531	811	787	49,414	44,957
Canadian Radio-Television Commission								
Administration	2,944	2,814	21	136			2,965	2,950
Research	506	511	5	9	75	22	586	542
Broadcast programs evaluation and regulation	964	989	15	65			979	1,054
Licensing policy and administration	1,950	1,873	9	11			1,959	1,884
Contributions to superannuation accounts	317	317					317	317
	6,681	6,504	50	221	75	22	6,806	6,747
Less: receipts credited to revenue		5						5
Add: services provided by other departments	639	639					639	639
Total cost of program	7,320	7,138	50	221	75	22	7,445	7,381

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
Grant to Canadian Radio Technical Planning Board	11	11	11
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities in accordance with agreements entered into with the Company with the approval of the Governor in Council:			
Canadian National Railways telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed \$324,887 per year for the calendar years 1966-1976	175	160	190
Trophospheric scatter terminal station at Frobisher, N.W.T.	155	153	103
Payment to the Canadian Commission for UNESCO for the establishment of a communication information clearing house during the 1973/74 fiscal year	10	10	
Canada's share of the cost of international radio, telephone and telegraph organizations:			
The International Telecommunications Union, Geneva, Switzerland	460	453	317
Expenditures not required for the current year			11
	811	787	632
Canadian Radio-Television Commission			
Contributions towards research under section 18 of the Broadcasting Act	75	22	69
Total	886	809	701

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian Radio- Television Commission	Total
(1) Salaries and wages	20,224 20,088 <i>17,687</i>	4,629 4,471 <i>3,692</i>	24,853 24,559 <i>21,379</i>
(1) Other personnel costs	1,535 1,552 <i>1,400</i>	390 367 <i>317</i>	1,925 1,919 <i>1,717</i>
(2) Transportation and communications	1,465 2,185 <i>1,844</i>	498 437 <i>359</i>	1,963 2,622 <i>2,203</i>
(3) Information	285 284 <i>210</i>	280 190 <i>206</i>	565 474 <i>416</i>
(4) Professional and special services	6,908 20,902 <i>14,957</i>	427 463 <i>512</i>	7,335 21,365 <i>15,469</i>
(5) Rentals	975 1,112 <i>867</i>	265 315 <i>203</i>	1,240 1,427 <i>1,070</i>
(6) Purchased repair and upkeep	348 392 <i>305</i>	14 15 <i>11</i>	362 407 <i>316</i>
(7) Utilities, materials and supplies	1,970 2,455 <i>2,164</i>	168 243 <i>199</i>	2,138 2,698 <i>2,363</i>
(8) Construction and acquisition of land, buildings and equipment	2,671 1,035 <i>1,146</i>		2,671 1,035 <i>1,146</i>
(9) Construction and acquisition of machinery and equipment	16,867 4,271 <i>3,005</i>	50 221 <i>161</i>	16,917 4,492 <i>3,166</i>
(10) Grants, contributions and other transfer payments	811 787 <i>632</i>	75 22 <i>69</i>	886 809 <i>701</i>
(12) All other expenditures	441 29 <i>72</i>	10 3 <i>2</i>	451 32 <i>74</i>
(1-12) Total	54,500 55,092 <i>44,289</i>	6,806 6,747 <i>5,731</i>	61,306 61,839 <i>50,020</i>
(13) Less: receipts and revenues credited to the vote	8,610 10,403 <i>9,617</i>		8,610 10,403 <i>9,617</i>
Total net expenditures	45,890 44,689 <i>34,672</i>	6,806 6,747 <i>5,731</i>	52,696 51,436 <i>40,403</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Government Telecommunications Account Revolving Fund	Canadian Radio- Television Commission	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	43,237		6,430	49,667
Charged to statutory appropriations	1,452		317	1,769
Credited to appropriations	10,403			10,403
Credited to revenue	3,256		5	3,261
Non-budgetary—				
Sales by		16,422		16,422
Loan repayments	5,039			5,039
Total receipts	63,387	16,422	6,752	86,561
OUTLAYS—				
Budgetary—				
Operating	32,774		6,504	39,278
Capital	21,531		221	21,752
Grants, contributions and other transfer payments	787		22	809
Credited to revenue	3,256		5	3,261
Non-budgetary—				
Operating		16,457		16,457
Loans to	17,000			17,000
Total outlays	75,348	16,457	6,752	98,557
Net receipts or net outlays (—)	—11,961	—35	nil	—11,996

Department

Comparative Summary	1973-74	1972-73
Non-tax Revenue—		
A Return on investments	3,214,540 84	1,993,348 92
B Privileges, licences and permits	550 00	
C Proceeds from sales	2 65	1 49
D Refund of previous years' expenditure	40,864 11	37,726 38
E Miscellaneous	134 07	275 56
Total	\$3,256,091 67	\$2,031,352 35

1973-74

Details

Non-tax Revenue—

A Return on investments:

Interest on loans—Canadian Overseas Telecommunications Corporation \$1,872,921, Telesat Canada \$1,341,620	3,214,541
B Privileges, licences and permits	550
C Proceeds from sales	3
D Refunds of previous years' expenditure	40,864
E Miscellaneous	134
Total	\$3,256,092

Canadian Radio-Television Commission

Comparative Summary	1973-74	1972-73
Non-Tax Revenue—		
Return on investments	500 00	
Refund of previous years' expenditure	4,910 75	4,812 21
Miscellaneous		50 00
Total	\$5,410 75	\$4,862 21

Appendix

GOVERNMENT TELEPHONE ACCOUNT REVOLVING FUND
(authorized by Vote L20, Appropriation Act No. 5, 1963, 1963, c.42)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current assets			Current liabilities		
Employees' travel and removal advances	\$ 1,120	\$ 243	Accounts payable and accrued liabilities	\$1,680,213	\$1,539,952
Accounts receivable—Departments and agencies of the Government of Canada	2,177,239	1,686,418	Advances from Canada for working capital (authorized \$1,000,000)	635,033	153,671
Accrued revenue	198,305	108,843	Less: Replacement funds available for purchase of capital assets	8,057	12,468
	2,376,664	1,795,504		626,976	141,203
Capital assets			Capital assets financed from parliamentary appropriations prior to April 1, 1971	98,900	98,900
Equipment and furniture, at cost or appraised value	132,824	110,431	Retained earnings		
Less: Accumulated provision for replacement .	37,314	21,607	Balance (deficit) at beginning of year	104,273	(73,607)
	95,510	88,824	Net loss (income) for the year, per Statement of Operations	38,188	(177,880)
			Balance at end of year	66,085	104,273
	\$2,472,174	\$1,884,328		\$2,472,174	\$1,884,328

Note: The Treasury Board has authorized the Fund to carry forward to future years, surpluses or deficits to a maximum amount of \$150,000

Certified correct:

J. A. F. VIENI
Director General
Personnel, Finance and Administration

D. MARCHAND
Acting for Deputy Minister

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 15, 1974 to the Minister of Communications.

J. J. MACDONELL
Auditor General of Canada

Government Telephone Account Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income		
Telecommunications services	\$16,421,671	\$13,411,515
Expense		
Operating		
Intercity network	12,529,032	9,840,695
Operators' salaries	1,237,849	1,001,658
Local shared services	683,672	575,589
Directory services	240,496	273,822
Facilities management	50,737	1,870
Leased space	44,232	35,301
Interest on advances	9,914	23,542
Other	1,575	
	<u>14,797,507</u>	<u>11,752,477</u>
Administration		
Salaries and employee benefits	1,301,418	1,189,272
Rental of buildings and equipment	130,210	117,908
Travel and removal	83,351	64,426
Telephone and freight	51,823	44,113
Professional services	44,034	23,663
Office material and supplies	27,736	17,253
Depreciation	15,707	13,907
Training and education	7,069	10,208
Other	1,004	408
	<u>1,662,352</u>	<u>1,481,158</u>
	<u>16,459,859</u>	<u>13,233,635</u>
Net loss (income) for the year	\$ 38,188	\$ (177,880)

RECONCILIATION WITH PUBLIC ACCOUNTS AS AT MARCH 31, 1974

Advanced from the Consolidated Revenue Fund as per Balance Sheet	\$ 626,976
Payments made in April 1974 recorded in the Consolidated Revenue Fund as at March 31, 1974	9,947
	<u>636,923</u>
Deduct: Funds received after March 31, 1974 recorded in the Consolidated Revenue Fund as at that date	1,602,109
Working Capital Advance per Public Accounts	\$ (965,186)

AUDITOR GENERAL OF CANADA
Ottawa, July 15, 1974.

THE HONOURABLE GÉRARD PELLETIER,
MINISTER OF COMMUNICATIONS,
OTTAWA.

Sir,

I have examined the balance sheet of the Government Telephone Account Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 3

**1973-74
PUBLIC ACCOUNTS**

Consumer and Corporate Affairs

**Department
Food Prices Review Board**

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CONSUMER AND CORPORATE AFFAIRS

Department

Objectives

- To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the department.
- To optimize the welfare of consumers and to protect them against economic and accident hazards.
- To facilitate the orderly conduct of business and the private development and production of capital and intellectual resources.
- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Food Prices Review Board

Objectives

- On a comprehensive scale, to monitor the price movements of food products, to enquire into the cause or causes of any class, to insure reports thereon with all dispatch.
- To make recommendations where the Board considers it appropriate to do so.
- To enquire into any increase in the price of any food item where such increase may be unwarranted, and where the Board deems necessary, to publish a report thereon without delay.
- To provide detailed, timely, and regular information and analysis on food price movements for the use of the general public, Parliament and the Government.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures	\$ 6,469,000 00			
	1a	1,158,585 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	488,000 00			
		8,115,585 00	7,497,688 85	617,896 15	4,959,645 28
Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	281,000 00	281,000 00		173,000 00
		8,413,584 92	7,795,688 77	617,896 15	5,149,645 20
CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grants listed in the Estimates	\$14,373,000 00			
	5a	100,000 00			
	5b	1 00			
	Transfer from Treasury Board Vote 10 student summer employment	38,000 00			
		14,511,001 00	12,579,906 10	1,931,094 90	10,933,463 64
Stat.	Contributions to superannuation accounts	841,000 00	841,000 00		629,000 00
		15,352,001 00	13,420,906 10	1,931,094 90	11,562,463 64
CORPORATE AFFAIRS PROGRAM					
10	Program expenditures and the grant listed in the Estimates	\$12,200,000 00			
	10b	1 00			
		12,200,001 00	10,986,025 12	1,213,975 88	9,869,165 59
Stat.	Contributions to superannuation accounts	746,000 00	746,000 00		659,000 00
Stat.	Refunds of amounts credited to revenue in previous years	16,201 42	16,201 42		23,234 56
		12,962,202 42	11,748,226 54	1,213,975 88	10,551,400 15
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of investigation and research—Operating expenditures	3,408,000 00	3,154,801 75	253,198 25	2,748,803 65
20	Restrictive Trade Practices Commission—Operating expenditures	261,000 00	110,038 56	150,961 44	97,145 18
Stat.	Contributions to superannuation accounts	246,000 00	246,000 00		154,000 00
		3,915,000 00	3,510,840 31	404,159 69	2,999,948 83
		40,642,788 34	36,475,661 72	4,167,126 62	30,263,457 82
Prices and Incomes Commission					
	Expenditures from appropriations not required for 1973-74				596,858 47
Food Prices Review Board					
25b	Program expenditures	977,500 00	931,256 76	46,243 24	
	Total	41,620,288 34	37,406,918 48	4,213,369 86	30,860,316 29

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	7,796	17	765		8,544
	1972-73	5,150	3	774		5,921
CONSUMER AFFAIRS	1973-74	13,421	2,367	1,886		12,940
	1972-73	11,562	2,312	3,002		12,252
CORPORATE AFFAIRS	1973-74	11,748	8,132	1,663		5,279
	1972-73	10,551	8,605	2,403		4,349
COMBINES INVESTIGATION AND COMPETITION POLICY	1973-74	3,511	70	410		3,851
	1972-73	3,000	293	616		3,323
Total department	1973-74	36,476	10,586	4,724		30,614
	1972-73	30,263	11,213	6,795		25,845
Prices and Incomes Commission	1973-74					
	1972-73	597	4	48		641
Food Prices Review Board	1973-74	931				931
	1972-73					
Grand total	1973-74	37,407	10,586	4,724		31,545
	1972-73	30,860	11,217	6,843		26,486

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	962	594		8			962	602
Advisory and support services	3,514	3,737	1,231	1,117			4,745	4,854
Information	1,738	1,307		2			1,738	1,309
Field operations	969	1,011		20			969	1,031
	7,183	6,649	1,231	1,147			8,414	7,796
Less: receipts credited to revenue		17						17
Add: services provided by other departments	765	765					765	765
Total cost of program	7,948	7,397	1,231	1,147			9,179	8,544
CONSUMER AFFAIRS PROGRAM								
Administration	165	351		2	450	450	615	803
Canadian Consumer Council	168	90					168	90
Consumer services	1,132	560	116	6			1,248	566
Operations	9,134	8,616	269	433			9,403	9,049
Regulation	2,589	1,694	129	348			2,718	2,042
Research	1,196	870	4	1			1,200	871
	14,384	12,181	518	790	450	450	15,352	13,421
Less: receipts credited to revenue		2,300					2,300	2,367
Add: services provided by other departments	1,886	1,886					1,886	1,886
Total cost of program	13,970	11,700	518	790	450	450	14,938	12,940
CORPORATE AFFAIRS PROGRAM								
Administration	1,423	1,274		21			1,423	1,295
Investigation	792	706		11			792	717
Surveillance	2,154	1,012	22	17			2,176	1,029
Registration	1,729	1,526	1	25			1,730	1,551
Qualification	5,842	5,212	16	85			5,858	5,297
Research	905	1,770	2	13	76	76	983	1,859
	12,845	11,500	41	172	76	76	12,962	11,748
Less: receipts credited to revenue		9,780					9,780	8,132
Add: services provided by other departments	1,663	1,663					1,663	1,663
Total cost of program	4,728	5,031	41	172	76	76	4,845	5,279
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation and research	3,617	3,374	20	27			3,637	3,401
Restrictive Trade Practices Commission	275	106	3	4			278	110
	3,892	3,480	23	31			3,915	3,511
Less: receipts credited to revenue		100					100	70
Add: services provided by other departments	410	410					410	410
Total cost of program	4,202	3,820	23	31			4,225	3,851
Food Prices Review Board								
Administration	551	877	37	54			588	931
Research	219						219	
Complaints and Inquiries	171						171	
Total cost of program	941	877	37	54			978	931

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
CONSUMER AFFAIRS PROGRAM			
Grants to various consumer organizations	450	450	190
CORPORATE AFFAIRS PROGRAM			
Grant to the United International Bureau for the Protection of Intellectual Property	76	76	52
Total	526	526	242

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Competition Policy Program	Total Department	Prices and Incomes Commission	Food Prices Review Board	Total
(1) Salaries and wages	4,236 3,825 <i>2,399</i>	11,102 9,224 <i>8,473</i>	9,454 8,729 <i>8,001</i>	2,879 2,526 <i>2,273</i>	27,671 24,304 <i>21,146</i>	 <i>287</i>	431 384 <i></i>	28,102 24,688 <i>21,433</i>
(1) Other personnel costs	281 281 <i>177</i>	841 841 <i>652</i>	746 746 <i>664</i>	246 246 <i>154</i>	2,114 2,114 <i>1,647</i>	 <i>93</i>	 <i></i>	2,114 2,114 <i>1,740</i>
(2) Transportation and communications	483 583 <i>290</i>	1,313 1,126 <i>1,157</i>	371 350 <i>249</i>	320 276 <i>253</i>	2,487 2,335 <i>1,949</i>	 <i>41</i>	111 133 <i></i>	2,598 2,468 <i>1,990</i>
(3) Information	955 309 <i>250</i>	45 35 <i>33</i>	1,058 733 <i>861</i>	32 2 <i>12</i>	2,090 1,079 <i>1,156</i>	 <i>6</i>	56 34 <i></i>	2,146 1,113 <i>1,162</i>
(4) Professional and special services	772 875 <i>584</i>	520 490 <i>331</i>	818 610 <i>319</i>	314 309 <i>200</i>	2,424 2,284 <i>1,434</i>	 <i>144</i>	295 297 <i></i>	2,719 2,581 <i>1,578</i>
(5) Rentals	99 99 <i>69</i>	242 122 <i>117</i>	82 141 <i>99</i>	25 32 <i>19</i>	448 394 <i>304</i>	 <i>9</i>	8 12 <i></i>	456 406 <i>313</i>
(6) Purchased repair and upkeep	11 14 <i>6</i>	51 73 <i>73</i>	19 15 <i>16</i>	5 6 <i>4</i>	86 108 <i>99</i>	 <i></i>	 <i></i>	86 108 <i>99</i>
(7) Utilities, materials and supplies	344 662 <i>315</i>	270 268 <i>218</i>	281 159 <i>177</i>	69 83 <i>61</i>	964 1,172 <i>771</i>	 <i>17</i>	8 17 <i></i>	972 1,189 <i>788</i>
(9) Construction and acquisition of machinery and equipment	1,231 1,147 <i>1,059</i>	518 789 <i>315</i>	41 172 <i>90</i>	23 31 <i>24</i>	1,813 2,139 <i>1,488</i>		37 54 <i></i>	1,850 2,193 <i>1,488</i>
(10) Grants, contributions and other transfer payments		450 450 <i>190</i>	76 76 <i>52</i>		526 526 <i>242</i>			526 526 <i>242</i>
(12) All other expenditures	2 1 <i>1</i>	 3 <i>3</i>	16 17 <i>23</i>	2 <i></i>	20 21 <i>27</i>		31 <i></i>	51 21 <i>27</i>
Total net expenditures	8,414 7,796 <i>5,150</i>	15,352 13,421 <i>11,562</i>	12,962 11,748 <i>10,551</i>	3,915 3,511 <i>3,000</i>	40,643 36,476 <i>30,263</i>	 <i>597</i>	977 931 <i></i>	41,620 37,407 <i>30,860</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Food Prices Review Board	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations . . .	34,329	931	35,260
Charged to statutory appropriations . .	2,147		2,147
Credited to revenue	10,586		10,586
Total receipts	47,062	931	47,993
OUTLAYS—			
Budgetary—			
Operating	33,810	877	34,687
Capital	2,140	54	2,194
Grants, contributions and other transfer payments	526		526
Credited to revenue	10,586		10,586
Total outlays	47,062	931	47,993
Net receipts or net outlays (—)	nil	nil	nil

Revenues

	1973-74	1972-73
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	6,775,961 54	7,536,524 80
B Services and service fees	3,122,994 27	2,985,895 39
C Refunds of previous years' expenditure	22,960 10	12,529 84
D Miscellaneous	664,224 06	681,946 40
Total	\$10,586,139 97	\$11,216,896 43
1973-74		
Details		
Non-Tax Revenue—		
A Privileges, licences and permits:		
Bankruptcy: trustees' licence fees	28,577	
Consumer protection: label registration numbers	18,550	
Copyrights and industrial designs: copyrights \$40,993, designs \$14,155, timber marks \$75, sundries \$13,170	68,393	
Corporations: application for letters patent and supplementary letters patent \$1,174,503, surrender of letters patent \$31,470	1,205,973	
Patents: assignments \$295,702, caveat \$2,795, claims \$467,832, completing patent applications \$101,982, filing fees \$1,439,268, final fees \$2,134,125, restoration and reinstatement of applications \$12,638, sundries \$38,710	4,493,052	
Trade Marks: advertisement fees \$236,637, amendments \$5,068, assignment of trade marks \$58,249, notices \$3,507, opposition fees \$23,350, registered users and amendments of registered users \$113,195, renewal of trade marks \$118,945, trade marks \$397,699, sundries \$4,767	961,417	6,775,962
B Services and service fees:		
Bankruptcy: official receiver's administration fees \$3,968, official receiver's services \$3,297, official receiver's tariffs \$71,133, court costs \$703	79,101	
Combines investigation and research: transcripts	740	
Consumer protection: electricity and gas inspection fees \$1,356,365, laboratory fees \$3,142, weights and measures inspection fees \$970,303	2,329,810	
Copyrights and industrial design: copies	1,729	
Corporation: annual summaries \$269,179, filing deposit or registration of by-law, prospectus, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$113,439, financial statements \$31,608	414,226	
Patents: annual fee of patent agents \$2,518, attorney's registration \$1,530, copies \$62,213, printed patents \$119,706, search \$14,336	200,303	
Registration: copies, certified copies and certificates of authentication \$55,345, filing of railway mortgages and sale agreements \$5,802	61,147	
Trade Marks: copies \$21,835, agent's annual fees \$14,103	35,938	3,122,994
C Refunds of previous years' expenditure		22,960
D Miscellaneous:		
Bankruptcy: levies under the Bankruptcy Act \$473,122, fines and forfeitures \$5,001, small debtor program \$75,726	549,348	
Combines investigation and research: fine and forfeitures	67,560	
Consumer protection: fines	16,666	
Corporation: fines	1,276	
Sundries	29,374	664,224
Total		\$10,586,140

SECTION 4

**1973-74
PUBLIC ACCOUNTS**

Energy, Mines and Resources

**Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
Eldorado Nuclear Limited
National Energy Board
Energy Supplies Allocation Board**

CONTENTS

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ENERGY, MINES AND RESOURCES

Department

Objectives

- To provide overall policy direction and central administrative and support services for all departmental programs.
- To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.
- To contribute to the conservation and use of the earth, for the present and future benefit of the nation.

Atomic Energy Control Board

Objectives

- To administer federal legislation and regulations thereunder concerning the control of atomic energy in the interests of health and safety and national security.
- To support atomic energy research and to assist in the education and training of persons to qualify them to engage in the field of atomic energy in Canada.

Atomic Energy of Canada Limited

Objectives

- To carry out nuclear research and development, and to develop the utilization of atomic energy for peaceful purposes.
- To construct, control, lease and dispose of transmission facilities in connection with the Nelson River Power Project.

Eldorado Nuclear Limited

Objective

- To obtain maximum earnings from the sale of uranium products and services for peaceful purposes to power utilities in Canada and abroad.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the importation of oil.

- To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Energy Supplies Allocation Board

Objectives

- To provide a means to conserve the supplies of petroleum products within Canada during periods of national emergency caused by shortages or market disturbances affecting the national security and welfare and the economic stability of Canada.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and authority to spend revenue received during the year	\$ 7,271,000 00			
Transfer from Treasury Board Vote 5 contingencies	73,164 00			
Transfer from Treasury Board Vote 15 public service bilingualism	230,100 00			
	7,574,264 00	6,756,410 31	817,853 69	6,287,648 69
Stat. Minister of Energy, Mines and Resources—Salary and motor car allowance . . .	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	400,000 00	400,000 00		378,000 00
	7,991,263 92	7,173,410 23	817,853 69	6,682,648 61
MINERAL AND ENERGY RESOURCES PROGRAM				
5 Program expenditures, the grants listed in the Estimates and contributions	\$38,571,000 00			
5a	1,029,000 00			
Transfer from Treasury Board Vote 5 contingencies	455,515 00			
Transfer from Treasury Board Vote 15 public service bilingualism	12,700 00			
	40,068,215 00			
Less transfer to Vote 20	257,000 00			
	39,811,215 00	38,560,208 06	1,251,006 94	35,612,447 94
10 Uranium Canada Limited—Program expenditures	8,000 00	5,026 48	2,973 52	
Stat. Contributions to superannuation accounts	1,909,000 00	1,909,000 00		1,767,000 00
11b Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as prescribed in the regulations,				
(a) from outside Canada,				
(b) for consumption within Canada,				
such payments being for the restraint of prices of petroleum products to consumers during the period commencing on January 1, 1974 and ending on March 31, 1974, primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line	240,000,000 00	157,353,354 17	82,646,645 83	
Expenditures from appropriations not required for 1973-74				4,524,920 92
	281,728,215 00	197,827,588 71	83,900,626 29	41,904,368 86
EARTH SCIENCES PROGRAM				
20 Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions \$32,661,000 00				
20a	1,009,000 00			
20b To authorize the transfer of \$257,000 from Energy, Mines and Resources, Vote 5, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	306,000 00			
Transfer from Vote 5	257,000 00			
Transfer from Treasury Board Vote 5 contingencies	515,528 00			
Transfer from Treasury Board Vote 15 public service bilingualism	17,700 00			
	34,766,228 00	34,219,652 13	546,575 87	30,646,958 37
Stat. Contributions to superannuation accounts	1,318,000 00	1,318,000 00		1,309,000 00
Expenditures from appropriations not required for 1973-74				694 63
	36,084,228 00	35,537,652 13	546,575 87	31,956,653 00
	325,803,706 92	240,538,651 07	85,265,055 85	80,543,670 47
Atomic Energy Control Board				
25 Operating expenditures	\$ 1,051,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	43,000 00			
	1,094,000 00	1,068,331 15	25,668 85	906,119 70
30 The grants listed in the Estimates and contributions	7,245,000 00	7,245,000 00		7,895,000 00
Stat. Contributions to superannuation accounts	64,000 00	64,000 00		60,000 00
	8,403,000 00	8,377,331 15	25,668 85	8,861,119 70

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balance	1972-73 Expenditures
	\$	\$	\$	\$
Atomic Energy of Canada Limited				
NUCLEAR RESEARCH AND UTILIZATION PROGRAM				
35 Operating expenditures	83,680,000 00	82,158,835 84	1,521,164 16	72,464,214 90
40 Capital expenditures	5,759,000 00	5,759,000 00		5,742,000 00
	89,439,000 00	87,917,835 84	1,521,164 16	78,206,214 90
National Energy Board				
55 Program expenditures	\$ 4,443,352 00			
55a	346,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	57,500 00			
	4,846,852 00	4,662,225 92	184,626 08	3,400,379 56
Stat. Contributions to superannuation accounts	276,000 00	276,000 00		228,000 00
	5,122,852 00	4,938,225 92	184,626 08	3,628,379 56
Energy Supplies Allocation Board				
Stat. Expenditure of the Board	80,454 52	80,454 52		
Total	428,849,013 44	341,852,498 50	86,996,514 94	171,239,384 63

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	7,173	34	796		7,935
	1972-73	6,683	11	726		7,398
MINERAL AND ENERGY RESOURCES	1973-74	197,828	1,556	4,638	677	201,587
	1972-73	41,904	2,475	4,182	617	44,228
EARTH SCIENCES	1973-74	35,538	125	2,720	149	38,282
	1972-73	31,957	73	2,546	147	34,577
Total department	1973-74	240,539	*1,715	8,154	826	247,804
	1972-73	80,544	2,559	7,454	764	86,203
Atomic Energy Control Board	1973-74	8,377		71		8,448
	1972-73	8,861		72		8,933
Atomic Energy of Canada Limited	1973-74	87,918				87,918
	1972-73	78,206				78,206
National Energy Board	1973-74	4,938	1	461		5,398
	1972-73	3,628	4	445		4,069
Energy Supplies Allocation Board	1973-74	80				80
	1972-73					
Grand total	1973-74	341,852	1,716	8,686	826	349,648
	1972-73	171,239	2,563	7,971	764	177,411

*Does not include Return on Investments credited to Revenue—Atomic Energy of Canada Limited \$5,900.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	4,280	4,085	696	61			4,976	4,146
Special supporting services	4,196	4,025	320	511			4,516	4,536
Contributions to superannuation accounts	400	400					400	400
	8,876	8,510	1,016	572			9,892	9,082
Less: receipts and revenues credited to the vote	1,900	1,909					1,900	1,909
	6,976	6,601	1,016	572			7,992	7,173
Less: receipts credited to revenue		34						34
Add: services provided by other departments	796	796					796	796
Total cost of program	7,772	7,363	1,016	572			8,788	7,935
MINERAL AND ENERGY RESOURCES PROGRAM								
Payments in respect of the Stabilization of Petroleum Products in Canada					240,000	157,353	240,000	157,353
Energy development	4,070	3,678	151	56	537	483	4,758	4,217
Mineral development	3,803	3,387	61	33	430	393	4,294	3,813
Mining and metallurgical investigations and research	13,278	12,668	646	645	242	241	14,166	13,554
Geological research and surveys	15,239	15,353	1,024	1,297	338	332	16,601	16,982
Contributions to superannuation accounts	1,909	1,909					1,909	1,909
	38,299	36,995	1,882	2,031	241,547	158,802	281,728	197,828
Less: receipts credited to revenue	4,055	1,556					4,055	1,556
Add: services provided by other departments	4,638	4,638					4,638	4,638
accommodation provided by this department	677	677					677	677
Total cost of program	39,559	40,754	1,882	2,031	241,547	158,802	282,988	201,587
EARTH SCIENCES PROGRAM								
Field and air surveys, mapping and aeronautical charting	18,228	17,963	864	891	74	77	19,166	18,931
Geological research and surveys	2,442	2,240	70	71	91	65	2,603	2,376
Research in geophysics	4,534	4,504	472	456	51	51	5,057	5,011
Polar continental shelf studies	2,868	2,846	85	94			2,953	2,940
Canada centre for remote sensing	4,168	4,125	2,456	2,427			6,624	6,552
Administration	157	174	1	2		4	158	180
Contributions to superannuation accounts	1,318	1,318					1,318	1,318
	33,715	33,170	3,948	3,941	216	197	37,879	37,308
Less: receipts and revenues credited to the vote	1,795	1,770					1,795	1,770
	31,920	31,400	3,948	3,941	216	197	36,084	35,538
Less: receipts credited to revenue	8	125					8	125
Add: services provided by other departments	2,720	2,720					2,720	2,720
accommodation provided by this department	149	149					149	149
Total cost of program	34,781	34,144	3,948	3,941	216	197	38,945	38,282
Atomic Energy Control Board								
Administration of atomic energy control regulations	1,093	1,111	65	21			1,158	1,132
Support of atomic energy research					7,245	7,245	7,245	7,245
	1,093	1,111	65	21	7,245	7,245	8,403	8,377
Add: services provided by other departments	71	71					71	71
Total cost of program	1,164	1,182	65	21	7,245	7,245	8,474	8,448
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear power development and utilization	61,679	60,023					61,679	60,023
Radiation and radioisotope development and utilization	3,560	2,272					3,560	2,272
Atomic energy fundamental research	6,993	6,771					6,993	6,771
Administration and support services	44,705	44,392					44,705	44,392
	116,937	113,458					116,937	113,458
Less: receipts and revenues credited to the vote	26,998	24,898					26,998	24,898
provision from retained earnings	500	642					500	642
Total cost of program	89,439	87,918					89,439	87,918

Programs by Activities— *Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Energy Board								
Energy regulation and advice	5,030	4,836	93	102			5,123	4,938
Less: receipts credited to revenue	2	1					2	1
Add: services provided by other departments	461	461					461	461
Total cost of program	5,489	5,296	93	102			5,582	5,398
Energy Supplies Allocation Board								
Emergency control of petroleum and petroleum products	17	17	63	63			80	80
Less: receipts credited to revenue								
Add: services provided by other departments								
Total cost of program	17	17	63	63			80	80

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
GRANTS			
MINERAL AND ENERGY RESOURCES PROGRAM			
<i>Energy development</i>			
Grants in aid of energy resources research	481	478	429
Grant to the University of Calgary for the Energy Resource Institute	50		
	531	478	429
<i>Mineral development</i>			
Grants in aid of mineral resources research	50	50	50
Grant to Newfoundland mineral development program	330	293	324
Grant to Queen's University for the Centre for Resource Studies	50	50	
	430	393	374
<i>Mining and metallurgical investigation and research</i>			
Grants in aid of mineral resources research	189	188	114
Grant to the Canadian National Committee of the World Mining Congress	2	2	2
	191	190	116
<i>Geological research and surveys</i>			
Grants in aid of mineral resources research	320	320	245
Grants to assist in defraying the costs of scientific conferences in the geological sciences	9	3	9
Grant to the National Organizing Committee for the International Geological Congress (1972)	10		
	339	323	254
CONTRIBUTIONS			
<i>Payments in respect of the stabilization of petroleum products in Canada</i>			
Payments to refiners and other persons who import crude oil and petroleum products	240,000	157,353	
	240,000	157,353	
<i>Energy development</i>			
Canada's share of the expenses of the International Executive Council, World Energy Conference	6	5	5
Expenditures not required for the current year			4,300
	6	5	4,305
<i>Mineral development</i>			
Expenditures not required for the current year			475
			475

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department—Concluded			
CONTRIBUTIONS—Concluded			
<i>Mining and metallurgical investigation and research</i>			
Canada's share of the cost of the Commonwealth Committee on mineral processing	1	1	1
Contribution to the Canadian Committee of the 10th Commonwealth mining and metallurgical conference . . .	50	50	50
	51	51	51
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	5	5	5
Membership, International Union of Geological Sciences	4	4	4
	9	9	9
	241,557	158,802	6,013
EARTH SCIENCES PROGRAM			
GRANTS			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Grants in aid of earth sciences research	53	53	28
Grant to the Canadian Institute of Surveying	2	2	2
Grant to the National Cartographic Society	2	2	2
Expenditures not required for the current year			44
	57	57	76
<i>Geological research and surveys</i>			
Grants in aid of earth sciences research	88	63	33
Grants to assist in defraying the costs of scientific conferences in the geological sciences	1		1
	89	63	34
<i>Research in geophysics</i>			
Grants in aid of earth sciences research	40	40	6
CONTRIBUTIONS			
<i>Field and air surveys, mapping and aeronautical charting</i>			
Membership, Pan-American Institute of geography and history	17	20	15
<i>Geological research and surveys</i>			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	1	1	1
Membership, International Union of geological sciences	1	1	1
	2	2	2
<i>Research in geophysics</i>			
Contribution to the International Seismological Fund	11	11	11
<i>Administration</i>			
Contribution to the Royal Society of Canada		4	
	216	197	144
Total department	241,773	158,999	6,157
Atomic Energy Control Board			
Grants to universities in support of atomic energy research	2,595	2,595	2,595
Contribution to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	4,650	4,650	5,300
	7,245	7,245	7,895
National Energy Board			
Expenditures not required for the current year			6
Grand total	249,008	166,244	14,058

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Energy Supplies Allocation Board	Total
(1) Salaries and wages	5,376 5,027 4,542	24,364 23,385 21,347	18,621 17,896 15,788	48,361 46,308 41,677	838 855 683		4,027 3,893 2,685	12 12	53,238 51,068 45,045
(1) Other personnel costs	402 472 417	2,009 2,063 1,833	1,392 1,419 1,386	3,803 3,954 3,636	64 64 60		276 276 228		4,143 4,294 3,924
(2) Transportation and communications	496 504 454	2,107 1,860 1,677	1,939 1,743 1,596	4,542 4,107 3,727	95 97 93		290 301 194	2 2	4,929 4,507 4,014
(3) Information	100 86 77	748 591 490	258 243 249	1,106 920 816	5 5 4		23 24 4		1,134 949 824
(4) Professional and special services	526 564 563	5,445 5,277 4,152	4,592 4,075 3,951	10,563 9,916 8,666	75 65 48		230 135 318	1 1	10,869 10,117 9,032
(5) Rentals	1,009 998 719	1,439 1,347 967	2,739 3,077 2,635	5,187 5,422 4,321			82 95 65		5,269 5,517 4,386
(6) Purchased repair and upkeep	115 128 115	305 300 321	516 472 406	936 900 842			15 7 6		951 907 848
(7) Utilities, materials and supplies	830 726 697	1,859 2,159 2,020	3,626 4,223 3,011	6,315 7,108 5,728	15 23 11		81 99 54	2 2	6,413 7,232 5,793
(8) Construction and acquisition of land, build- ings and equipment		287 586 1,103	70 95 74	357 681 1,177					357 681 1,177
(9) Construction and acquisition of machinery and equipment	1,016 572 690	1,595 1,445 1,741	3,878 3,846 3,703	6,489 5,863 6,134	65 21 66		93 102 63	63 63	6,710 6,049 6,263
(10) Grants, contributions and other transfer payments		241,547 158,802 6,013	216 197 144	241,763 158,999 6,157	7,245 7,245 7,895				249,008 166,244 14,058
(12) All other expenditures	22 5 4	23 13 240	32 22 15	77 40 259	1 2 1	116,937 113,458 102,303	6 6 5		117,021 113,506 102,568
(1-12) Total	9,892 9,082 8,278	281,728 197,828 41,904	37,879 37,308 32,958	329,499 244,218 83,140	8,403 8,377 8,861	116,937 113,458 102,303	5,123 4,938 3,628	80 80	460,042 371,071 197,932
(13) Less: receipts and revenues credited to the vote	1,900 1,909 1,595		1,795 1,770 1,001	3,695 3,679 2,596		27,498 25,540 24,097			31,193 29,219 26,693
Total net expenditures	7,992 7,173 6,683	281,728 197,828 41,904	36,084 35,538 31,957	325,804 240,539 80,544	8,403 8,377 8,861	89,439 87,918 78,206	5,123 4,938 3,628	80 80	428,849 341,852 171,239

Amounts in roman type are 1973-74 appropriations.
Amounts in bold face type are 1973-74 expenditures.
Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Eldorado Nuclear Limited	National Energy Board	Energy Supplies Allocation Board	Total
RECEIPTS—							
Budgetary—							
Charged to annual appropriations	236,895	8,313	87,918		4,662		337,788
Charged to statutory appropriations	3,644	64			276	80	,064
Credited to appropriations	3,679		25,540				29,219
Credited to revenue	7,616				1		7,617
Non-budgetary—							
Loans from	1,600		81,350				82,950
Loan repayments	250		19,775				20,025
Total receipts	253,684	8,377	214,583		4,939	80	481,663
OUTLAYS—							
Budgetary—							
Operating	78,674	1,111	113,458		4,836	17	198,096
Capital	6,545	21			102	63	6,731
Grants, contributions and other transfer payments	158,999	7,245					166,244
Credited to revenue	7,616				1		7,617
Non-budgetary—							
Loans to	1,600		81,350				82,950
Loan repayments	250		19,775				20,025
Total outlays	253,684	8,377	214,583		4,939	80	481,663
Net receipts or net outlays (—)	nil	nil	nil		nil	nil	nil

Revenues

	1973-74	1972-73		1973-74
Department				
Comparative Summary				
Non-Tax Revenue—				
A Return on investments	6,065,544 11	6,842,463 67	C Proceeds from sales:	
B Privileges, licences and permits	1,154,482 83	1,165,228 85	Charts, maps, plans	80,220 02
C Proceeds from sales	80,258 13	66,780 94	Sundries	38 11
D Services and service fees	31,229 06	23,722 83		<u>80,258</u>
E Refunds of previous years' expenditure	200,925 54	73,150 07	D Services and service fees:	
F Miscellaneous	83,152 90	8,439 95	Assays and analyses	3,103 00
Total	<u>\$7,615,592 57</u>	<u>\$8,179,786 31</u>	Treatment of metal	11,360 00
			Sundries	16,766 06
				<u>31,229</u>
			E Refunds of previous years' expenditure	200,926
			F Miscellaneous	83,153
			Total	<u>\$7,615,593</u>

Details

Non-Tax Revenue—			National Energy Board		
A	Return on investments: Interest on loans to:		Comparative Summary		
	Atomic Energy of Canada Limited	5,900,298 48			
	Coleman Collieries	165,072 16			
	Eldorado Nuclear Limited	173 47	6,065,544		
B	Privileges, licences and permits:				
	Oil and gas royalties	351,882 86			
	Oil and gas permit fees	47,950 00			
	Public lands oil and gas lease bonus	87,312 59			
	Offshore oil and gas lease bonus	413,867 75			
	Canada mining lease and royalties	2,433 12			
	Rent	5,853 00			
	Patent and copyright royalties	209 65			
	Explosive licences and permits	9,100 54			
	Forfeitures of security deposits	207,272 83			
	Sundries	28,600 49	1,154,483		

SECTION 5

1973-74
PUBLIC ACCOUNTS

Environment

CONTENTS

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ENVIRONMENT

Department

Objectives

- To provide policy direction, management and services to the Department.
- To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.
- To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest wildlife and inland water resources of the nation.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures, the grant listed in the Estimates and contributions.....	\$12,653,000 00			
Transfer from Treasury Board Vote 15 public service bilinguism.....	1,503,000 00			
	14,156,000 00			
Less transfer to Vote 15.....	351,686 00			
	13,804,314 00	13,387,567 83	416,746 17	13,230,060 80
Stat. Minister of the Environment—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts.....	650,000 00	650,000 00		583,000 00
Stat. Refunds of amounts credited to revenue in previous years.....	1,215 47	1,215 47		834 40
	14,472,529 39	14,055,783 22	416,746 17	13,830,895 12
FISHERIES AND MARINE PROGRAM				
5 Operating expenditures, the grants listed in the Estimates and contributions, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commission, authority to make recoverable advances in the amounts of the share of international fisheries commissions of joint cost projects and to spend revenue received during the year.....	\$88,089,000 00			
5a.....	11,376,163 00			
5b To authorize the transfer of \$900,000 from Environment Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$71,499; and to provide a further amount of.....	12,106,743 00			
Transfer from Vote 10.....	900,000 00			
	112,471,906 00	111,905,750 24	566,155 76	80,857,682 82
10 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels....	\$18,564,000 00			
10a.....	7,636,544 00			
	26,200,544 00			
Less transfer to Vote 5.....	900,000 00			
	25,300,544 00	25,077,404 05	223,139 95	23,138,437 79
Stat. Contributions to superannuation accounts.....	4,734,000 00	4,734,000 00		4,534,000 00
Expenditures from appropriations not required for 1973-74.....				1,500,000 00
	142,506,450 00	141,717,154 29	789,295 71	110,030,120 61
ENVIRONMENTAL SERVICES PROGRAM				
15 Operating expenditures including recoverable expenditures, incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; operating expenditures including recoverable expenditures incurred in respect of the Saskatchewan-Nelson Basin Board; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year.....	\$117,237,000 00			
15a.....	3,423,476 00			
15b To authorize the transfer of \$351,686 from Environment Vote 1 and \$635,000 from Environment Vote 20, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of.....	905,530 00			
Transfer from Vote 1.....	351,686 00			
	635,000 00			
Transfer from Vote 20.....	1,000,000 00			
Transfer from Treasury Board Vote 5 contingencies.....				
	123,552,692 00	122,853,308 65	699,383 35	101,883,203 73

Appropriations and Expenditures—Concluded

Vote			1973-74	1973-74	Unexpended	1972-73
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
ENVIRONMENTAL SERVICES PROGRAM—Concluded						
20	Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....	\$19,470,000 00				
	20a.....	271,300 00				
		19,741,300 00				
	Less transfer to Vote 15.....	635,000 00	19,106,300 00	18,974,102 47	132,197 53	20,226,677 01
25	The grants listed in the Estimates and contributions.....	\$ 9,570,000 00				
	25a.....	1 00				
	25b.....	3,120,500 00				
			12,690,501 00	12,271,433 06	419,067 94	7,198,871 92
Stat.	Contributions to superannuation accounts.....		6,191,000 00	6,191,000 00		5,019,000 00
			161,540,493 00	160,289,844 18	1,250,648, 82	134,327,752 66
	Total.....		318,519,472 39	316,062,781 69	2,456,690 70	258,188,768 39

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Services provided by other departments	Accommodation provided by this department	
ADMINISTRATION.....	1973-74	14,056	35	1,611		15,632
	1972-73	13,831	14	762		14,579
FISHERIES AND MARINE.....	1973-74	141,717	4,749	5,075	4,929	146,972
	1972-73	110,030	3,696	3,738	1,400	111,472
ENVIRONMENTAL SERVICES.....	1973-74	160,290	1,447	7,613	7,394	173,850
	1972-73	134,328	2,711	5,606	2,101	139,324
Total.....	1973-74	316,063	6,231	14,299	12,323	336,454
	1972-73	258,189	6,421	10,106	3,501	265,375

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration.....	14,132	13,276	123	588	217	192	14,472	14,056
Less: receipts credited to revenue.....		35						35
Add: services provided by other departments.....	1,611	1,611					1,611	1,611
Total cost of program.....	15,743	14,852	123	588	217	192	16,083	15,632
FISHERIES AND MARINE PROGRAM								
Fisheries management and research.....	71,274	72,495	17,285	17,878	16,727	14,002	105,286	104,375
Marine sciences.....	25,257	26,150	8,015	7,199	8	7	33,280	33,356
Contributions to superannuation accounts.....	4,734	4,734					4,734	4,734
	101,265	103,379	25,300	25,077	16,735	14,009	143,300	142,465
Less: receipts and revenues credited to the vote....	794	748					794	748
	100,471	102,631	25,300	25,077	16,735	14,009	142,506	141,717
Less: receipts credited to revenue.....	4,318	4,749					4,318	4,749
Add: services provided by other departments.....	5,075	5,075					5,075	5,075
accommodation provided by this department	4,929	4,929					4,929	4,929
Total cost of program.....	106,157	107,886	25,300	25,077	16,735	14,009	148,192	146,972
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection.....	15,338	14,810	3,582	3,633		25	18,920	18,468
Atmospheric environment.....	59,940	60,359	5,226	4,958	416	409	65,582	65,726
Environmental management.....	70,928	70,650	10,448	10,477	12,275	11,837	93,651	92,964
Contributions to superannuation accounts.....	6,191	6,191					6,191	6,191
	152,397	152,010	19,256	19,068	12,691	12,271	184,344	183,349
Less: receipts and revenues credited to the vote....	22,653	22,965	150	94			22,803	23,059
	129,744	129,045	19,106	18,974	12,691	12,271	161,541	160,290
Less: receipts credited to revenue.....	141	1,447	22		50		213	1,447
Add: services provided by other departments.....	7,613	7,613					7,613	7,613
accommodation provided by this department	7,394	7,394					7,394	7,394
Total cost of program.....	144,610	142,605	19,084	18,974	12,641	12,271	176,335	173,850

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
ADMINISTRATION PROGRAM			
Grant to Canadian Association of Geographers.....	7	6	6
Canada's fee for membership in the International Geographical Union.....	1	1	1
Contribution to the Canadian Council of Resource Ministers in an amount equal to one-third of its operating budget.....	111	87	113
Contribution to the Canadian Council of Resource Ministers in support of the Man and Resources Conference in 1974.....	83	83	83
Contribution to the Youth Science Foundation.....	15	15	
Expenditures not required for current year.....			50
	217	192	253
FISHERIES AND MARINE PROGRAM			
Grants to Canadian universities for fisheries economic research.....	10	10	5
Grants to universities for the development of marine and aquatic research.....	290	290	289
Scholarships.....	60	56	57
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery.....	1,695	1,695	1,408
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization.....	9,200	9,193	4,200
Assistance for construction and equipment of commercial ice-making and ice-storing facilities and commercial fish chilling facilities to improve fish quality.....	1,500	200	
Membership Fee—International Hydrographic Organization.....	8	7	7
Compensation to individuals who have lost employment as a result of the ban on whaling.....	610	600	
Compensation to owners of plants and other facilities which may or have become redundant by reason of the operations of the Freshwater Fish Marketing Corporation.....	100	99	388
Contributions to the Provinces of Prince Edward Island, Nova Scotia and Newfoundland for losses to fishermen as a result of a severe storm on June 16 and 17, 1973.....	3,012	1,732	
Payment of a subsidy to processors at the rate of fifty dollars (\$50) per ton of dogfish delivered to processors by fishermen.....	190	67	234
Assistance to the Huntsmen Marine Laboratory to conduct a research program on the rehabilitation and restoration of Atlantic salmon.....	60	60	
Expenditures not required for current year.....			249
	16,735	14,009	6,837
ENVIRONMENTAL SERVICES PROGRAM			
Grants in aid of meteorological research.....	250	244	292
Grants in aid of water and resources research.....	1,148	1,147	1,108
Grants to Canadian Committee of the International Association on Water Pollution Research....	5	5	5
Grant to Canadian Forestry Association.....	50	50	50
Grant to Commonwealth Forestry Institute (£3,200).....	8	8	8
Grant to British Columbia Festival of Forestry.....	5	5	5
Grants to universities for specific forestry research projects.....	100	94	98
Grants to universities for forestry research.....	192	192	192
Grant to Jack Minor Migratory Bird Foundation.....	10	10	10
Grant to Canadian Nature Federation.....	10	10	10
Grant to Canadian Wildlife Federation.....	10	10	10
Grant to Creston Valley Wildlife Management.....	55	55	40
Scholarships.....	10	10	10
Grant to Chemical Institute of Canada.....	1	1	
Grant to Festival of Forestry.....	15	15	
Membership Fee—World Meteorological Organization.....	136	135	100
Contributions to the provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario:			
Metropolitan Toronto Conservation Authority.....	600	505	1,034
Upper Thames River Conservation Authority.....	60	56	5
Contributions to the Province of British Columbia:			
Fraser River Flood Control.....	2,256	2,184	1,278
Contribution to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the forest resources and to carry out land capability studies in accordance with an agreement between Canada and the Province.....	355	305	331
Contribution to the Pulp and Paper Research Institute of Canada for a co-operative forest mechanization program.....	600	580	580

Grants, Contributions and Other Transfer Payments—*Concluded*

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
ENVIRONMENTAL SERVICES PROGRAM—<i>Concluded</i>			
Contributions to the Provinces:			
Newfoundland.....	25	21	75
Quebec.....	120	114	737
Ontario.....	100		5
Manitoba.....	100	100	237
Saskatchewan.....	70	70	224
Alberta.....	50		133
British Columbia.....	448	448	631
Contributions to the provinces for waterfowl crop depredation.....	930	927	582
Contributions to the provinces in support of large-scale pest control operations.....	4,118	4,118	
Contribution to the International Conference—Land for Waste Management.....	15	15	
Contribution to the International Air Pollution Congress—Dusseldorf.....	5	5	
Contributions to the International Association for Pollution Control.....	5	5	
Contribution to the James Bay Studies.....	395	395	
Post graduate fellowships.....	30	30	
Contribution to the High Arctic Productivity and Manipulation Study Devon Island, N.W.T.....	60	60	
Contribution to the Matador Grasslands Study—University of Saskatchewan.....	23	22	
Contribution to the Char Lake Project—University of Toronto.....	23	22	
Contribution to the terrestrial conservation—University of Alberta.....	100	100	
Contribution to the Association of Professional Engineers of British Columbia.....	3	3	
Contribution for rehabilitation of dyking in southwestern Ontario.....	195	195	
<i>Expenditures not required for current year.....</i>			64
	12,691	12,271	7,854
Total.....	29,643	26,472	14,944

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Fisheries and Marine Program	Environmental Services Program	Total
(1) Salaries and wages.....	9,257 8,209 <i>7,416</i>	53,833 54,718 <i>48,347</i>	82,063 81,350 <i>71,673</i>	145,153 144,277 <i>127,436</i>
(1) Other personnel costs.....	641 631 <i>591</i>	4,816 5,462 <i>4,993</i>	7,078 7,093 <i>5,679</i>	12,535 13,186 <i>11,263</i>
(2) Transportation and communications.....	947 1,206 <i>1,013</i>	5,418 6,536 <i>5,537</i>	12,097 13,235 <i>11,326</i>	18,462 20,977 <i>17,876</i>
(3) Information.....	201 529 <i>396</i>	391 555 <i>348</i>	2,331 1,348 <i>2,031</i>	2,923 2,432 <i>2,775</i>
(4) Professional and special services.....	2,252 1,670 <i>1,675</i>	9,448 7,375 <i>4,110</i>	26,156 26,907 <i>19,975</i>	37,856 35,952 <i>25,760</i>
(5) Rentals.....	230 222 <i>183</i>	4,740 4,497 <i>4,539</i>	9,300 8,267 <i>7,130</i>	14,270 12,986 <i>11,852</i>
(6) Purchased repair and upkeep.....	15 30 <i>24</i>	5,863 6,801 <i>3,342</i>	2,394 2,318 <i>1,545</i>	8,272 9,149 <i>4,911</i>
(7) Utilities, materials and supplies.....	572 844 <i>674</i>	8,439 10,508 <i>9,209</i>	9,526 10,376 <i>9,075</i>	18,537 21,728 <i>18,958</i>
(8) Construction and acquisition of land, buildings and equipment.....		12,268 14,632 <i>6,405</i>	7,875 6,752 <i>10,398</i>	20,143 21,384 <i>16,803</i>
(9) Construction and acquisition of machinery and equipment.....	123 521 <i>949</i>	12,057 10,115 <i>11,844</i>	9,467 10,800 <i>8,198</i>	21,647 21,436 <i>20,991</i>
(10) Grants, contributions and other transfer payments.....	217 192 <i>908</i>	16,735 14,009 <i>6,837</i>	12,691 12,271 <i>7,199</i>	29,643 26,472 <i>14,944</i>
(12) All other expenditures.....	17 2 <i>2</i>	9,292 7,257 <i>5,244</i>	3,366 2,632 <i>1,720</i>	12,675 9,891 <i>6,966</i>
(1-12) Total.....	14,472 14,056 <i>13,831</i>	143,300 142,465 <i>110,755</i>	184,344 183,349 <i>155,949</i>	342,116 339,870 <i>280,535</i>
(13) Less: receipts and revenues credited to the vote.....		794 748 <i>725</i>	22,803 23,059 <i>21,621</i>	23,597 23,807 <i>22,346</i>
Total net expenditures.....	14,472 14,056 <i>13,831</i>	142,506 141,717 <i>110,030</i>	161,541 160,290 <i>134,328</i>	318,519 316,063 <i>258,189</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—

Budgetary—	
Charged to annual appropriations.....	304,470
Charged to statutory appropriations.....	11,593
Credited to appropriations.....	23,807
Credited to revenue.....	6,231
Non-budgetary—	
Sales by.....	3,150
Total receipts.....	349,251

OUTLAYS—

Budgetary—	
Operating.....	268,665
Capital.....	44,733
Grants, contributions and other transfer payments.....	26,472
Credited to revenue.....	6,231
Non-budgetary—	
Loans to.....	3,000
Loan repayments.....	2,384
Total outlays.....	351,485
Net receipts or net outlays (—).....	2,234

Revenues

Comparative Summary

	1973-74	1972-73
Non-Tax Revenue—		
A Return on investments.....	1,115,988 71	941,352 13
B Privileges, licences and permits.....	1,778,287 11	1,624,074 74
C Proceeds from sales.....	1,797,085 03	1,248,298 49
D Services and service fees.....	18,269 24	8,337 25
E Refunds of previous years' expenditure	1,348,624 87	1,327,938 41
F Miscellaneous.....	173,233 27	1,270,516 72
Total.....	\$6,231,488 23	\$6,420,517 74

Details

	1973-74
Non-Tax Revenue—	
A Return on investments: net profit from sale of sealskins transferred from working capital advance account \$319,871; interest on loans to groundfish processors \$345,845; interest on loans to Freshwater Fish Marketing Corporation \$204,311; interest on loans to Canadian Saltfish Corporation \$172,054; other return on investments \$73,908.....	1,115,989
B Privileges, licences and permits: timber permits \$53,301; rental of lands \$9,224; rental of residential buildings including services \$149,579; boat licences \$132,756; dragger licences \$6,297; salmon licences (buy backs) \$881,456; salmon licences (other) \$54,464; other fishing licences \$233,717; oyster leases \$11,704; others \$245,789..	1,778,287
This department administers all tidal and sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.	
C Proceeds from sales: sale of fish from experimental fishing \$249,913; sale of fingerlings and fish fry \$10,884; sale of oysters, spats etc. \$767; bait (Newfoundland) \$215,041; timber and cordwood \$9,809; wood specimens \$2,668; publications, maps and charts \$273,585; surplus assets \$652,800; fishing vessels \$378,038; others \$3,580.....	1,797,085
D Service and service fees: laboratory tests and analysis \$7,596; others \$10,673.....	18,269
E Refunds of previous years' expenditure: refunds of previous years' expenditure \$1,336,132; cancelled cheques \$12,493..	1,348,625
F Miscellaneous: fines and forfeitures \$93,463; contributions from provincial governments \$33,862; conscience money \$750; sundries 45,158.....	173,233
Total.....	\$6,231,488

Appendix 1

Fisheries Working Capital Advance

(Fur Seal Skin Account)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures at as March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventory.....	\$5,672 50	\$8,076 00	Working capital advance.....	\$5,672 50	\$8,076 00

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales.....	1,017,599 80	827,191 07
Cost of sales		
Opening inventory.....	8,076 00	8,242 50
Cost incurred during year.....	695,325 23	531,484 01
	703,401 23	539,726 51
Less closing inventory.....	5,672 50	8,076 00
Net cost of sales.....	697,728 73	531,650 51
Net surplus.....	\$ 319,871 07	\$ 295,540 56

STATEMENT OF DISTRIBUTION OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Net surplus on operation for the year.....	\$319,871	\$295,541
Transferred to Non-Tax Revenue.....	319,871	295,541

Appendix 2

Fisheries Prices Support Board

Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Accounts receivable					
Freshwater Fish Marketing Corporation...	\$ 911,098	\$ 707,832	Working capital advance account.....	\$1,720,333	\$1,065,294
Inventories at cost					
Canned mackerel Program..	\$ 42,153	53,971			
Freshwater fish price Stabi-					
lization Program.....	767,082	809,235			
		303,491			
	\$1,720,333	\$1,065,294		\$1,720,333	\$1,065,294

STATEMENT OF DISTRIBUTION OF PROFITS INCURRED
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

Net profit on operation for the year.....	\$73,907	\$33,018
Transferred to Non-Tax Revenue.....	73,907	33,018

Appendix 2—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

		1974	1973
		\$	\$
Canned Mackerel 1973 Program—			
Sales.....			
Cost of sales—			
Cost.....	\$ 29,241 26		
Less inventory.....	42,153 25		
		Cr 12,911 99	7,081 22
1972 Salted Codfish Deficiency Payments.....			304 74
1972 Lake Erie Yellow Perch Program.....			Cr 12,309 00
Freshwater Fish Prices Stabilization—			
Sales.....	\$1,895,953 27		
Accounts receivable outstanding.....	911,097 46		
	2,807,050 73		
Cost of sales—			
Cost.....	\$3,508,938 32		
Less inventory.....	767,081 83		
	2,741,856 49	Cr 65,194 24	Cr 28,095 31
Fish Meal Price Stabilization—			
Sales.....	\$ 235,801 10		
Cost of sales—			
Cost.....	240,000 00		
		4,198 90	
		Cr 73,907 33	Cr 33,018 35

SECTION 6

1973-74
PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Joint Commission

CONTENTS

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EXTERNAL AFFAIRS

Department

Objectives

- To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.
- To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.
- To present an image of Canada that portrays Canada's industrial, cultural and social development through participation in World Exhibitions approved by the International Bureau of Exhibitions.

Canadian International Development Agency

Objective

- To assist in the economic, technical, educational and social development of developing countries.

International Joint Commission

Objectives

- To implement the powers, responsibilities and functions assigned to the Commission by international agreements.
- To investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States.
- To consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
CANADIAN INTERESTS ABROAD PROGRAM				
1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commission for Supervision and Control in Indo-China), the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	\$ 89,389,072 00			
1a	8,672,888 00			
1b	1,392,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	815,500 00			
	100,269,460 00	99,143,161 69	1,126,298 31	78,634,195 79
5 Capital expenditures	\$ 9,033,000 00			
5a	434,900 00			
	9,467,900 00	8,537,255 11	930,644 89	9,058,349 18
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1973 which is	\$ 24,499,716 00			
10a	1 00			
10b Contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1974 which is	1,269,991 00			
Stat. Secretary of State for External Affairs—Salary and motor car allowance	25,769,708 00	27,329,413 39	-1,559,705 39	21,858,111 96
Stat. Payments under the Diplomatic Service (Special) Superannuation Act	16,999 92	16,999 92		16,999 92
Stat. Supplementary retirement benefits—Benefits re diplomatic service superannuation	48,947 90	48,947 90		43,289 56
	4,000 00	4,000 00		
Stat. Contributions to superannuation accounts	3,283,000 00	3,283,000 00		3,006,000 00
Stat. Refunds of amounts credited to revenue in previous years	29,099 71	29,099 71		6,347 63
	138,889,115 53	138,391,877 72	497,237 81	112,623,294 04
WORLD EXHIBITIONS PROGRAM				
15 Program expenditures and contributions	\$ 185,000 00			
15a	200,000 00			
	385,000 00	350,976 82	34,023 18	127,363 26
Stat. Contributions to superannuation accounts	7,000 00	7,000 00		6,000 00
	392,000 00	357,976 82	34,023 18	133,363 26
	139,281,115 53	138,749,854 54	531,260 99	112,756,657 30
Canadian International Development Agency				
20 Operating expenditures	\$ 15,208,000 00			
20a	503,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	511,800 00			
	16,222,800 00	15,892,231 22	330,568 78	12,189,775 88
25 The grants listed in the Estimates, the commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1973 which is	\$284,484,000 00			
25a	1 00			
25b To extend the purposes of the special account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, to authorize payment, in accordance with regulations prescribed by the Governor in Council, of				

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department—Concluded				
WORLD EXHIBITIONS PROGRAM—Concluded				
Canadian International Development Agency—Concluded				
educational, training, living, clothing, transportation, home leave, medical and burial expenses, of marriage allowance, and of other expenses and costs arising out of the provision of educational and technical training for persons of developing countries, and where families have been authorized to accompany such persons, such transportation and medical expenses for these families as may be necessary	1 00			
Unexpended balance carried forward from Vote 30 (1972-73 appropriations)	10,255,039 24			
Stat. Contributions to superannuation accounts	294,739,041 24 853,000 00	283,094,803 90 853,000 00	*11,644,237 34	262,110,031 66 662,000 00
	311,814,841 24	299,840,035 12	11,974,806 12	274,961,807 54
International Joint Commission				
35 Salaries and expenses of the Canadian section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	870,000 00 16,000 00	709,800 87 16,000 00	160,199 13	452,354 54 16,000 00
Stat. Contributions to superannuation accounts	886,000 00	725,800 87	160,199 13	468,354 54
Total	451,981,956 77	439,315,690 53	12,666,266 24	388,186,819 38

*The unexpended balance of \$11,644,237 34 is composed of the following items:

(a) unexpended balance of international food aid account carried forward to fiscal year 1974-75	\$11,981,352 93
(b) overpayment of multilateral assistance program grants as authorized by vote wording	(379,400 56)
(c) lapsing balance of other listed grants	42,284 97
	<u>11,644,237 34</u>

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
CANADIAN INTERESTS ABROAD	1973-74	138,392	(1)1,231	4,180	1,824	143,165
	1972-73	112,623	(1)1,033	3,200	1,570	116,360
WORLD EXHIBITIONS	1973-74	358		3		361
	1972-73	134		2		136
Total department	1973-74	138,750	1,231	4,183	1,824	143,526
	1972-73	112,757	1,033	3,202	1,570	116,496
Canadian International Development Agency	1973-74	299,840	(2)114	1,720		301,446
	1972-73	274,962	58	1,681		276,585
International Joint Commission	1973-74	726		71		797
	1972-73	468		41		509
Grand total	1973-74	439,316	1,345	5,974	1,824	445,769
	1972-73	388,187	1,091	4,924	1,570	393,590

(1)Does not include return on investments (\$746 for 1973-74; \$1,343 for 1972-73).

(2)Does not include return on investments \$790; services and service fees \$284.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADIAN INTEREST ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	23,294	23,036	4,168	3,758	25,565	27,176	53,027	53,970
Assistance to Canadians	4,517	4,467	194	175			4,711	4,642
Information activities and cultural relations	9,627	9,521	205	185	201	150	10,033	9,856
Assistance to other programs	44,348	43,857	4,383	3,952			48,731	47,809
Headquarters administration and operational support	18,597	18,390	518	467	53	53	19,168	18,910
Contributions to superannuation accounts	3,283	3,283					3,283	3,283
	103,666	102,554	9,468	8,537	25,819	27,379	138,953	138,470
Less: receipts and revenues credited to the vote	64	78					64	78
	103,602	102,476	9,468	8,537	25,819	27,379	138,889	138,392
Less: receipts credited to revenue	1,732	1,231					1,732	1,231
Add: services provided by other departments	4,180	4,180					4,180	4,180
accommodation provided by this department	1,824	1,824					1,824	1,824
Total cost of program	107,878	107,249	9,468	8,537	25,819	27,379	143,161	143,165
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	181	154			4	3	185	157
Spokane world exposition	200	194					200	194
Contributions to superannuation accounts	7	7					7	7
	388	355			4	3	392	358
Add: services provided by other departments	3	3					3	3
Total cost of program	391	358			4	3	395	361
Canadian International Development Agency								
Aid administration	11,561	10,009					11,561	10,009
Departmental administration	5,430	6,518	85	218			5,515	6,736
Economic assistance					171,699	160,027	171,699	160,027
Technical assistance					46,000	50,588	46,000	50,588
Grants and contributions to multilateral international assistance programs					41,400	36,883	41,400	36,883
Contributions to development assistance projects of Canadian organizations					20,765	20,765	20,765	20,765
International emergency relief					600	600	600	600
Grant to international development research centre					14,000	14,000	14,000	14,000
Incentives to Canadian private investment in developing countries					150	137	150	137
Assistance to Canadian scholars for studies related to international development					125	95	125	95
	16,991	16,527	85	218	294,739	283,095	311,815	299,840
Less: receipts credited to revenue		114						114
Add: services provided by other departments	1,720	1,720					1,720	1,720
Total cost of program	18,711	18,133	85	218	294,739	283,095	313,535	301,446
International Joint Commission								
Administration	281	269	2				283	269
Payment of Canada's share of joint studies, surveys and investigations under international references	265	235					265	235
Responsibilities under the Canada-United States agreement on Great Lakes water quality	302	177	20	29			322	206
Contributions to superannuation accounts	16	16					16	16
	864	697	22	29			886	726
Add: services provided by other departments	71	71					71	71
Total cost of program	935	768	22	29			957	797

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
GRANTS			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Association des universités partiellement ou entièrement de langue française	60	60	60
Commonwealth Institute	8	8	8
Conseil international de langue française (CILF)	25	25	25
Emergency Fund for the Westman Islands	62	63	
Gift to the new International Labour Organization Headquarters in Geneva	40	39	
Gift to the World Health Organization to commemorate Dr. Brock Chisholm	8	7	
International Commission on Radiological Protection	5	5	5
International Committee of the Red Cross	30	30	45
United Nations Association in Canada	27	27	27
United Nations Trust Fund for South Africa	10	10	10
	275	274	180
<i>Information activities and cultural relations</i>			
Association for Canadian studies in the United States (\$10,000 U.S.)	10	10	10
Atlantic Council of Canada	8	8	3
Canadian-German Society of Hanover (50,000 Deutsche Marks)	15	18	16
Canadian Institute of International Affairs	50	50	50
Canadian Political Science Association	25	25	
Gift of an organ to St. Malo Cathedral	268	4	
Jeunesses musicales du Canada	35	35	35
	411	150	114
<i>Headquarters administration and operational support</i>			
Payments under the Diplomatic Service (Special) Superannuation Act	49	49	43
Gifts to countries attaining independence and to mark special occasions	4	3	2
	53	52	45
CONTRIBUTIONS			
<i>Relation with foreign governments and intergovernmental institutions</i>			
Agence de coopération culturelle et technique (8,086,750 French Francs)	1,586	1,586	1,372
Canadian Association for Latin America		45	
Canadian Institute of International Affairs for Canadian Participation in Trilateral Commission		25	
Canadian participation in special activities and programmes of the Agence de coopération culturelle et technique and other Francophone Organizations of International and Multilateral interest to Canada	150	146	137
Commonwealth Foundation (£51,625)	124	132	131
Commonwealth Secretariat (£161,000)	386	376	381
Commonwealth Youth Programme (£114,920 Sterling)	264	264	
Conférence des Ministres de la Jeunesse et des Sports des pays francophones Secrétariat exécutif permanent		7	
Conférence internationale des États partiellement ou entièrement de langue française	25		
Conseil africain et malgache d'enseignement supérieur (CAMES)	6	6	6
Council of Ministers of Education of Canada for OECD Study on Education Policies in Canada		200	
Customs Co-operation Council (4,473,920 Belgian Francs)	100	118	84
Defence support assistance to Non-NATO countries	440	398	305
Food and Agriculture Organization (\$1,930,000 U.S.)	1,891	2,142	1,528
General Agreement on Tariff and Trade (\$366,000 U.S.)	359	401	323
Inter-American Institute of Agricultural Sciences (\$350,000 U.S.)	343	354	193
Inter-Governmental Maritime Consultative Organization (\$26,400 U.S.)	26	27	21
International Atomic Energy Agency (\$545,000 U.S.)	534	737	499
International Civil Aviation Organization (\$315,829 U.S.)	310	316	315
International Civil Aviation Organization—Part reimbursement for compensation paid its Canadian employees for Quebec Income Tax for prior taxation years	207	223	188
International Labour Organization (\$1,436,000 U.S.)	1,407	1,516	1,172
Laos International Commission	20	6	8
Misawa Homes of Canada Ltd—Canada's share of Prefabricated Housing Units for Victims of the Westman Islands Disaster		38	
North Atlantic Treaty Organization—Cost of Civil Administration (47,700,000 Bel. Fr.)	1,066	1,255	1,144
North Atlantic Treaty Organization—Science Programs (15,700,000 Belgian Francs)	351	386	382
Organization for Economic Co-operation and Development (7,400,000 French Francs)	1,451	869	1,605
Organization for Economic Co-operation and Development—Centre for Education, Research and Innovation	60	47	41
Organization for Economic Co-operation and Development—International Management Training for Educational Change (IMTEC)		6	
Pan American Health Organization (\$1,207,512 U.S.)	1,183	1,211	1,078
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$185,000 U.S.)	181	167	146
Payment to the Government of the host country of Canada's assessed share of common costs for the Conference on Security and Co-operation in Europe (C.S.C.E.) (Finnish Marks 132,608)	36	33	

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
CONTRIBUTIONS—Concluded			
Permanent Court of Arbitration (6,525 Dutch Florins)	2	2	2
Reimbursement to International Organizations for compensation paid to Canadian employees for their liability for Canadian income tax	20		
Secrétariat de la Conférence des ministres de l'Éducation nationale des États africains et malgache d'expression française	6	6	3
Société D'accueil du Festival International De La Jeunesse Francophone		282	
United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$3,000 U.S.)	3	2	1
United Nations Education, Scientific and Cultural Organization (\$1,400,000 U.S.)	1,372	1,756	1,569
United Nations Organization (\$6,200,000 U.S.)	6,076	7,028	5,770
United Nations Organization—Canada's assessed share of the expenses of the United Nations Emergency Force in the Middle East (\$954,000 U.S.)	950	950	
United Nations Voluntary Fund for the Environment (\$1,500,000 U.S.)	1,401	905	99
World Health Organization (\$2,800,000 U.S.)	2,744	2,935	2,554
	25,080	26,903	21,396
Expenditures not required for 1973-74			506
	25,819	27,379	21,902
WORLD EXHIBITIONS PROGRAM CONTRIBUTIONS			
Canada's fees for membership in the International Bureau of Exhibitions	4	3	3
	4	3	3
Total Department	25,823	27,382	21,905
Canadian International Development Agency GRANTS			
<i>Economic and technical assistance</i>			
International Development Assistance—Payment to the Special Account established by External Affairs Vote 33(d) Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries	144,341	144,341	100,981
International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years			68,000
carried forward from 1972-73 appropriations			10,255
	78,255	66,274	94,272
<i>Grants and contributions to multilateral international assistance programs</i>			
Grants to International Organizations for multilateral assistance programs including Authority to pay amounts specified in the currencies of the countries indicated notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1973:			
Indus Basin Development Fund (\$1,035,000 U.S.)	1,019	1,006	3,392
International Institute for Tropical Agriculture (\$750,000 U.S.)	738	750	742
International Planned Parenthood Federation (\$1,500,000 U.S.)			1,230
Add: Supplementary Estimates Vote 25a			252
	1,482	1,500	988
International Atomic Energy Agency (Technical assistance, research and training) (\$88,800 U.S.)	87	89	69
United Nations Children's Fund	1,900	1,900	1,700
United Nations Development Program (\$20,300,000 U.S.)	19,977	20,281	17,700
United Nations Fund for Population Activities (\$2,250,000 U.S.)			2,214
Less Supplementary Estimates Vote 25a			(252)
	1,962	1,939	1,996
United Nations Fund for Southern Africans (\$75,000 U.S.)	74	76	49
United Nations High Commissioner for Refugees	950	950	400
United Nations Relief and Works Agency for Palestine Refugees in the Near East			650
Add: Supplementary Estimates Vote 25a			500
	1,150	1,150	650
Commonwealth Fund for technical cooperation	1,000	1,000	720
United Nations Training and Research Institute	60	60	60
World Food Program (\$3,740,000 U.S.)	3,680	3,739	3,279
World Health Organization (\$1,000,000 U.S. plus \$145,000 Canadian)	1,129	1,149	145
International Institute for Educational Planning	100	100	100
Society for International Development	5	5	5
Commonwealth Legal Advisory Services (£6,392)	15	14	8
Population program of the Development Centre of the Organization for Economic Cooperation and Development	15	15	15
International University Exchange Fund	75	75	50
International Research Institute for Semi-Arid Tropics	800	800	
Food and Agriculture Organization, Freedom from Hunger/Action for Development Special Program	85	85	150
International University Cooperation Fund	200	200	
International Emergency Relief	600	600	10,395
Grant to International Development Research Centre	14,000	14,000	8,000
Scholarships to Canadians for studies related to international development	125	95	37
	273,824	262,193	245,903

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Canadian International Development Agency—Concluded			
CONTRIBUTIONS			
Contributions toward the cost of approved development assistance projects and activities undertaken by Canadian non-governmental organizations	20,915		
Less: Supplementary Estimates Vote 25a	(150)		
	20,765	20,765	16,130
World Association of Industrial and Technological Research Organizations			19
Contributions to Canadian firms for feasibility and related studies for the purpose of establishing or expanding operations in developing countries	500		
Less: Supplementary Estimates Vote 25a	(350)		
	150	137	58
	20,915	20,902	16,207
Total	294,739	283,095	262,110
Grand Total	320,562	310,477	284,015

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad Program	World Exhibitions Program	Total Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages	43,996 43,090 <i>37,148</i>	110 120 70	44,106 43,210 37,218	10,914 10,285 8,874	378 283 182	55,398 53,778 46,274
(1) Other personnel costs	18,115 15,252 <i>11,799</i>	12 7 7	18,127 15,259 11,806	1,427 1,316 1,060	16 16 16	19,570 16,591 12,882
(2) Transportation and communications	13,860 14,862 <i>11,737</i>	15 6 3	13,875 14,868 11,740	1,375 1,626 1,400	87 92 31	15,337 16,586 13,171
(3) Information	3,312 3,030 <i>2,663</i>		3,312 3,030 2,663	147 104 109	4 3 1	3,463 3,137 2,773
(4) Professional and special services	7,673 6,901 <i>5,074</i>	186 161 48	7,859 7,062 5,122	2,627 2,610 679	294 251 214	10,780 9,923 6,015
(5) Rentals	9,302 10,267 <i>6,873</i>	60 59	9,362 10,326 6,873	100 111 122	25 21	9,487 10,458 6,995
(6) Purchased repair and upkeep	3,429 3,431 <i>2,898</i>		3,429 3,431 2,898	17 19 16	3	3,449 3,450 2,914
(7) Utilities, materials and supplies	3,712 5,408 <i>3,379</i>	5 1 3	3,717 5,409 3,382	350 420 374	8 19 4	4,075 5,848 3,760
(8) Construction and acquisition of land, buildings and equipment	2,891 1,666 <i>3,165</i>		2,891 1,666 3,165			2,891 1,666 3,165
(9) Construction and acquisition of machinery and equipment	6,297 6,609 <i>5,543</i>		6,297 6,609 5,543	95 218 180	22 29 19	6,414 6,856 5,742
(10) Grants, contributions and other transfer payments	25,819 27,379 <i>21,902</i>	4 3 3	25,823 27,382 21,905	294,739 283,095 262,110		320,562 310,477 284,015
(12) All other expenditures	547 575 <i>500</i>		547 576 500	24 36 38	49 12 1	620 624 539
(1-12) Total	138,953 138,470 <i>112,681</i>	392 358 134	139,345 138,828 112,815	311,815 299,840 274,962	886 726 468	452,046 439,394 388,245
(13) Less: receipts and revenues credited to the vote	64 78 <i>58</i>		64 76 58			64 78 58
Total net expenditures	138,889 138,392 <i>112,623</i>	392 358 134	139,281 138,750 112,757	311,815 299,840 274,962	886 726 468	451,982 439,316 388,187

Amounts in roman type are 1973-74 appropriations.
 Amounts in bold face type are 1973-74 expenditures.
 Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary (in thousands of dollars)

	Department	Passport Office Revolving Fund	Canadian International Development Agency	International Joint Commission	Total
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	135,361		298,987	710	435,058
Charged to statutory appropriations	3,389		853	16	4,258
Credited to appropriations	78				78
Credited to revenue	1,230		1,188		2,418
Non-budgetary—					
Sales by		5,470			5,470
Interest receipts	149				149
Other income	241				241
Loans	221	52			273
Loan repayments	1,322		228		1,550
Total receipts	141,991	5,522	301,256	726	449,495
OUTLAYS—					
Budgetary—					
Operating	102,909	4,855	15,674	697	124,135
Capital	8,537	52	218	29	8,836
Grants, contributions and other transfer payments	27,382		283,095		310,477
Credited to revenue	1,379	598	1,188		3,165
Non-budgetary—					
Loans	1,543		226,740		228,283
Loan repayments		17			17
Total outlays	141,750	5,522	526,915	726	674,913
Net receipts or net outlays (—)	241	nil	—225,659	nil	—225,418

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	746,372 93	1,342,673 22
B Privileges, licences and permits	451,662 16	335,557 96
C Proceeds from sales	910 21	43,312 34
D Services and service fees	56,573 28	25,477 83
E Refunds of previous years' expenditure	341,499 17	308,183 58
F Miscellaneous	380,135 63	320,369 84
Total	\$1,977,153 38	\$2,375,574 77

1973-74

Details

Non-Tax Revenue—		
A Return on investments: revolving fund surplus (net passport fees) \$597,826; United Nations bonds interest received at the end of the twelfth year \$76,617; interest on loans to employees \$71,930		746,373
B Privileges, licences and permits: rental of staff accommodations \$431,682; rental of Crown-held automobiles \$15,546; office accommodation and services to Provincial Government Agencies \$4,435	451,662	
C Proceeds from sales:	910	
D Services and fees: consular service fees \$56,573	56,573	
E Refunds of previous years' expenditure: previous years' accounts receivable \$88,157; recovery of certain operational expenditures from the International Commission for Control and Supervision \$46,687; repayment of distressed Canadians' accounts \$41,425; recovery of salary costs of personnel on secondment to International Organizations \$8,513; Canada's assessment to Laos Commission \$6,056; recovery of rent shares on Crown-leased staff accommodation \$5,664; sundries \$144,997	341,499	
F Miscellaneous: services rendered by the Department on behalf of the Passport Office \$340,619; superannuation contributions by the Diplomatic Service \$5,387; sundries \$34,130	380,136	
Total	\$1,977,153	

1973 - 74 1972 - 73

Canadian International Development Agency

Comparative Summary

Non-Tax Revenue—		
A Return on investments	790,068 03	546,303 15
B Services and services fees	284,015 32	396,208 66
C Refunds of previous years' expenditure	77,066 42	26,242 07
D Miscellaneous	37,229 75	32,207 20
Total	\$1,188,379 52	\$1,000,961 08

1973 - 74

Details

Non-Tax Revenue—		
A Return on investments: interest realized from loans to developing countries		790,068
B Services and service fees: service and commitment charges on loans to developing countries	284,015	
C Refunds of previous years' expenditure	77,066	
D Miscellaneous	37,230	
Total	\$1,188,379	

Note: For comparative purposes the 1972-73 figures shown for Return on investments and Services and service fees reflect an adjustment of \$13.72.

Appendix 1

External Affairs Working Capital Advance

Loans to Employees Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Advances—			Working capital advance	1,703,049	1,521,036
Posting loans	1,249,959	1,091,798			
Medical loans	174,379	148,556			
Security and other deposits	278,711	280,682			
	<u>\$1,703,049</u>	<u>\$1,521,036</u>		<u>\$1,703,049</u>	<u>\$1,521,036</u>

NOTES: 1. During the fiscal year 1973-74 posting loans yielded interest amounting to \$71,930 which was credited to Non-tax Revenue – return on investments.
 2. For details on advances – Posts abroad, refer to section "Statement of Assets and Liabilities" of Volume 1 under "Departmental Working Capital Advances".

Appendix 2

PASSPORT OFFICE REVOLVING FUND

(authorized by Vote L22(b), Appropriation Act No. 1, 1969, 1968-69, c. 23)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current:			Current:		
Deposit with Receiver General including \$2,505 available for purchase of capital assets	\$ 94,359	\$ 11,703	Accounts payable and accrued liabilities	\$188,313	\$105,881
Petty cash and employees' advances	1,375	650	Unearned fees	119,346	116,221
Accounts receivable	2,898	29,201		<u>307,659</u>	<u>222,102</u>
Prepaid expense	6,526	25,357	Equity of Canada:		
Inventories—at cost:			Advances for the acquisition of equipment	125,021	90,301
Materials and supplies	135,847	101,855	Capital assets financed from parliamentary appropriations or from operating surplus	212,763	212,938
Passports in process	69,487	58,560		<u>337,784</u>	<u>303,239</u>
	<u>205,334</u>	<u>160,415</u>			
	<u>310,492</u>	<u>227,326</u>			
Capital:					
Leasehold improvements, at cost	61,548	55,338			
Equipment and furniture—					
at appraised value	49,872	50,222			
at cost	400,326	319,509			
	<u>450,198</u>	<u>369,731</u>			
	<u>511,746</u>	<u>425,069</u>			
Less: Accumulated provision for replacement	176,795	127,054			
	<u>334,951</u>	<u>298,015</u>			
	<u>\$645,443</u>	<u>\$525,341</u>		<u>\$645,443</u>	<u>\$525,341</u>

Note: An amount of \$597,826 was transferred to non-tax revenue in advance of the year-end close; this was \$1,662 less than the actual operating surplus. This underpayment is recorded as accounts payable.

Certified correct:

M. E. CARTER
Financial Management Officer

Approved:

A. E. RITCHIE
Under Secretary of State for External Affairs

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 19, 1974 to the Secretary of State for External Affairs.

J. J. MACDONELL
Auditor General of Canada

Passport Office Revolving Fund—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974**

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME		
Fees earned	\$5,469,341	\$5,446,547
Miscellaneous revenue	519	555
	<u>5,469,860</u>	<u>5,447,102</u>
EXPENSE		
Salaries and employee benefits	2,923,398	2,544,223
Passport materials and application forms	447,064	443,937
Accommodation	438,220	347,184
Passport operations at posts abroad	300,618	263,364
Postal services and postage	241,957	247,386
Printing, stationery and supplies	125,659	91,641
Telecommunication	121,750	96,305
Professional and special services	119,680	107,422
Provision for replacement of capital assets . . .	49,998	42,203
Travel and removal	38,095	25,119
Information	30,874	25,057
Repair and replacement of office furniture and equipment	19,353	17,016
Freight, express and cartage	16,543	17,037
Miscellaneous	8,091	6,860
	<u>4,881,300</u>	<u>4,274,754</u>
Add: Passports in process at beginning of year .	58,560	53,748
	<u>4,939,860</u>	<u>4,328,502</u>
Less: Passports in process at end of year	69,487	58,560
	<u>4,870,373</u>	<u>4,269,942</u>
Net operating profit (See note on balance sheet) .	\$ 599,487	\$1,177,160

AUDITOR GENERAL OF CANADA
Ottawa, July 19, 1974.

THE HONOURABLE ALLAN MACEACHEN,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA.

I have examined the balance sheet of the Passport Office Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.J. MACDONELL
Auditor General of Canada.

Appendix 3

International Development Research Centre

(Established by the International Research Centre Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 89,096	\$ 40,365	Accounts payable and accrued liabilities	\$ 603,839	\$ 486,942
Short-term deposits and accrued interest	4,959,561	3,475,136	Funds provided by others for special projects	77,795	371,698
Canada Savings Bonds and accrued interest	51,551	51,396	Surplus:		
Accounts receivable	100,626	68,714	Balance at beginning of year	\$2,783,869	
Prepaid expense	26,261	6,898	Add: Excess of revenue over expenditure	1,805,676	
Staff residence, at cost	\$44,326		Balance at end of year	4,589,545	2,783,869
Less: Accumulated depreciation	242				
	44,084				
	\$5,271,179	\$3,642,509		\$5,271,179	\$3,642,509

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. J. AUDET
Treasurer

Approved:

W. DAVID HOFFNER
President

I have examined the above balance sheet and the related statement of revenue and expenditure and have reported thereon under date of June 11, 1974 to the International Development Research Centre and the Secretary of State for External Affairs.

J. J. MACDONELL
Auditor General of Canada

Appendix 3—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 11, 1974.

International Development Research Centre—Concluded

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Revenue:		
Grant received pursuant to External Affairs Vote 25 (Vote 30 in 1972-73)	\$14,000,000	\$8,000,000
Interest earned	825,127	344,545
	<u>14,825,127</u>	<u>8,344,545</u>
Expenditure:		
Programs		
Agriculture, Food and Nutrition Sciences . .	3,242,426	1,591,530
Social Sciences and human Resources	2,629,058	1,341,704
Population and Health Sciences	2,178,436	1,059,609
Information Sciences	1,152,754	588,058
External Liaison and relations	895,314	320,483
Industrial and Engineering Sciences	39,093	
Special projects \$919,534		
Less: Provided for by Canadian International Development Agency	883,006	
Other	10,628	
	<u>893,634</u>	<u>25,900</u>
	<u>10,162,981</u>	<u>4,927,644</u>
Administration		
Salaries, allowances and benefits	1,010,854	659,538
Accommodation	896,462	535,095
Furniture and equipment	209,570	85,249
Professional and special services	171,858	80,929
Communications	159,112	75,395
Publications and printing	111,547	73,250
Staff travel and removal	99,646	95,148
Governors' meetings, honoraria and travel .	83,351	60,374
Office supplies	63,289	41,481
Sundry	50,781	23,807
	<u>2,856,470</u>	<u>1,730,266</u>
	<u>13,019,451</u>	<u>6,657,910</u>
Excess of revenue over expenditure	\$ 1,805,676	\$1,686,635

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. As at March 31, 1974, the Centre had outstanding commitments totalling \$9,798,373. In addition, the Centre had submitted formal offers to prospective grantees totalling \$925,688 and was awaiting acceptance of these offers. The Centre also had commitments totalling \$3,925,366 which are to be met with funds provided by the Canadian International Development Agency under agreements entered into with that Agency in respect of two development research projects.
2. Included in accommodation expenditure is an amount of \$413,353 (1973 — \$340,000) which is the cost of partitions and other modifications of the Centre's new premises.
3. Salaries totalling \$319,401 were paid to ten executive officers.

To: INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND
THE HONOURABLE MITCHELL SHARP,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA.

Sirs,

I have examined the balance sheet of the International Development Research Centre as at March 31, 1974 and the statement of revenue and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Centre as at March 31, 1974 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 7

**1973-74
PUBLIC ACCOUNTS**

Finance

**Department
Auditor General
Insurance
Tariff Board**

CONTENTS

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FINANCE

Department

Objectives

- To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.
- The provision of grants to municipalities in lieu of taxes on federal government property.
- The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the costs of issuing new loans.
- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.
- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.
- The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Businesses Loans Act and Fisheries Improvement Loans Act.
- To determine whether dumping of goods causes material injury to Canadian industry.

Auditor General

Objective

- To report to the House of Commons on the audit of the accounts of the Government of Canada, and to the appropriate bodies on the audit of the accounts of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licenced financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff structure as directed by the Minister of Finance.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1973-74 expenditures in respect of additional interest on the balance of the Canadian Forces superannuation account, the Royal Canadian Mounted Police superannuation account and the Public Service superannuation account and retirement benefits account were transferred to this department from the Department of National Defence, the Department of the Solicitor General and the Treasury Board respectively.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office and authority to spend revenue received during the year	\$10,516,000 00			
1a	279,500 00			
Transfer from Treasury Board Vote 15 public service bilingualism	431,000 00			
	11,226,500 00	10,585,130 20	641,369 80	8,889,640 84
Stat. Minister of Finance—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue	132,259 64	132,259 64		98,475 73
Stat. Contributions to superannuation accounts	638,000 00	638,000 00		509,000 00
Stat. Refunds of amounts credited to revenue in previous years	763 90	763 90		
Stat. Write off of inactive assets	1,126 94	1,126 94		
	12,015,650 40	11,374,280 60	641,369 80	9,514,116 49
MUNICIPAL GRANTS PROGRAM				
5 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to Provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act	65,702,000 00	65,384,595 62	317,404 38	62,155,717 19
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10)	2,586,568,256 18	2,586,568,256 18		2,315,795,164 98
Stat. Servicing costs and cost of issuing new loans (R.S. c. F-10)	5,329,623 33	5,329,623 33		5,171,122 95
	2,591,897,879 51	2,591,897,879 51		2,320,966,287 93
PREMIUM, DISCOUNT AND EXCHANGE				
Stat. Premium, discount and exchange	16,998,870 44	16,998,870 44		203,710 70
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, 1966-67 (R.S. c. F-6) and other statutory authority	1,550,951,954 93	1,550,951,954 93		1,222,981,771 22
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	26,363,125 00	26,363,125 00		80,931,283 00
Stat. Payments to provinces under the Oil Export Tax Act	143,308,630 34	143,308,630 34		
	1,720,623,710 27	1,720,623,710 27		1,303,913,054 22
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6)	153,413,700 45	153,413,700 45		197,462,799 37
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S.c. S-17)	36,198,169 30	36,198,169 30		34,792,259 36
ANTI-DUMPING TRIBUNAL PROGRAM				
10 Program expenditures	\$ 258,000 00			
10a	105,000 00			
	363,000 00	349,363 43	13,636 57	243,863 52
Stat. Contributions to superannuation accounts	17,000 00	17,000 00		17,000 00
	380,000 00	366,363 43	13,636 57	260,863 52
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
Stat. Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971	6,514,960 77	6,514,960 77		9,581,579 85
WINTER CAPITAL PROJECTS FUND PROGRAM 1972				
Stat. Forgiveness of indebtedness for the winter capital projects fund	1,916,177 57	1,916,177 57		

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balance	1972-73 Expenditures
	\$	\$	\$	\$
Department—Concluded				
SPECIAL PROGRAMS				
11a Contributions to the Government of New Brunswick for assistance in meeting costs relating to floods in 1973	5,000,000 00	5,000,000 00		
12a Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966	20,000 00	20,000 00		
Expenditures from appropriations not required for 1973-74	5,020,000 00	5,020,000 00		2,500,000 00
	4,610,681,118 71	4,609,708,707 96	972,410 75	3,941,350,388 63
Auditor General				
15 Program expenditures	5,418,000 00	4,629,669 59	788,330 41	4,140,081 55
Stat. Salary of the Auditor General	41,858 44	41,858 44		41,283 32
Stat. Contributions to superannuation accounts	373,000 00	373,000 00		330,000 00
	5,832,858 44	5,044,528 03	788,330 41	4,511,364 87
Insurance				
20 Program expenditures and authority to spend revenue received during the year	\$ 691,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	19,000 00			
	710,000 00	639,615 75	70,384 25	767,399 97
Stat. Civil Service insurance actuarial liability adjustment	519,569 37	519,569 37		313,143 83
Stat. Contributions to superannuation accounts	173,000 00	173,000 00		156,000 00
	1,402,569 37	1,332,185 12	70,384 25	1,236,543 80
Tariff Board				
25 Program expenditures	\$ 523,000 00			
25a	70,000 00			
	593,000 00	508,000 29	84,999 71	377,495 32
Stat. Salaries of the members of the Tariff Board (R.S. c. T-1)	215,230 06	215,230 06		170,798 35
Stat. Contributions to superannuation accounts	49,000 00	49,000 00		53,000 00
	857,230 06	772,230 35	84,999 71	601,293 67
Total	4,618,773,776 58	4,616,857,651 46	1,916,125 12	3,947,699,590 97

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES	1973-74	11,374	59,774	4,536		-43,864
	1972-73	9,514	24,779	4,296		-10,969
MUNICIPAL GRANTS	1973-74	65,385	3,778			61,607
	1972-73	62,156	3,604			58,552
PUBLIC DEBT	1973-74	2,591,898	794,365			1,797,533
	1972-73	2,320,966	612,031			1,708,935
PREMIUM, DISCOUNT AND EXCHANGE	1973-74	16,999				16,999
	1972-73	204				204
FISCAL TRANSFER PAYMENTS	1973-74	1,720,624				1,720,624
	1972-73	1,303,913				1,303,913
CONTRACTING-OUT PAYMENTS	1973-74	153,414				153,414
	1972-73	197,463				197,463
GUARANTEED LOANS	1973-74	36,198	61			36,137
	1972-73	34,792	11			34,781
ANTI-DUMPING TRIBUNAL	1973-74	366		48		414
	1972-73	261		47		308
FEDERAL-PROVINCIAL EMPLOYMENT LOANS 1971	1973-74	6,515				6,515
	1972-73	9,581				9,581
WINTER CAPITAL PROJECTS FUND 1972	1973-74	1,916				1,916
	1972-73					
SPECIAL	1973-74	5,020	-			5,020
	1972-73	2,500				2,500
Total Department	1973-74	4,609,709	857,978	4,584		3,756,315
	1972-73	3,941,350	640,425	4,343		3,305,268
Auditor General	1973-74	5,045	123	307		5,229
	1972-73	4,511	106	272		4,677
Insurance	1973-74	1,332	487(a)	445		1,290
	1972-73	1,237	455(b)	376		1,158
Tariff Board	1973-74	772		66		838
	1972-73	601		134		735
Grand Total	1973-74	4,616,858	858,588	5,402		3,763,672
	1972-73	3,947,699	640,986	5,125		3,311,838

(a) Does not include tax on insurance premiums of \$391.

(b) Does not include tax on insurance premiums of \$427.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appro- priations	Expend- itures	Appro- priations	Expend- itures	Appro- priations	Expend- itures	Appro- priations	Expend- itures
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	4,429	4,300	132	177			4,561	4,477
Operations	8,102	7,545					8,102	7,545
Contributions to superannuation accounts	638	638					638	638
	13,169	12,483	132	177			13,301	12,660
Less: receipts and revenues credited to the vote	1,286	1,286					1,286	1,286
	11,883	11,197	132	177			12,015	11,374
Less: receipts credited to revenue	102	59,774					102	59,774
Add: services provided by other departments	4,536	4,536					4,536	4,536
Total cost of program	16,317	-44,041	132	177			16,449	-43,864
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act					63,752	63,286	63,752	63,286
Grants to provinces in respect of federal property					1,950	2,099	1,950	2,099
					65,702	65,385	65,702	65,385
Less: receipts credited to revenue						3,778		3,778
Total cost of program					65,702	61,607	65,702	61,607
PUBLIC DEBT PROGRAM								
Interest and annual amortization of bond discount, premiums and commissions	2,586,568	2,586,568					2,586,568	2,586,568
Servicing costs and costs of issuing new loans	5,330	5,330					5,330	5,330
	2,591,898	2,591,898					2,591,898	2,591,898
Less: receipts credited to revenue	794,365	794,365					794,365	794,365
Total cost of Program	1,797,533	1,797,533					1,797,533	1,797,533
PREMIUM, DISCOUNT AND EXCHANGE	16,999	16,999					16,999	16,999
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority)					33,779	33,779	33,779	33,779
Payments to provinces as provided under the Federal- Provincial Fiscal Arrangements Act					1,517,173	1,517,173	1,517,173	1,517,173
Payments to the provinces under the Public Utilities Income Tax Transfer Act					26,363	26,363	26,363	26,363
Payments to Provinces under the Oil Export Tax Act ..					143,309	143,309	143,309	143,309
Total cost of program					1,720,624	1,720,624	1,720,624	1,720,624
CONTRACTING-OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Es- tablished Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964 (R.S.C. F-6)					153,414	153,414	153,414	153,414
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act					36,198	36,198	36,198	36,198
Less: receipts credited to revenue					61	61	61	61
Total cost of program					36,137	36,137	36,137	36,137
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal	380	365	1				380	366
Add: services provided by other departments	48	48					48	48
Total cost of program	428	413	1				428	414

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote 119a, Appropriation Act No. 4, 1971					6,515	6,515	6,515	6,515
WINTER CAPITAL PROJECTS FUND PROGRAM 1971								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973					1,916	1,916	1,916	1,916
SPECIAL PROGRAM								
Contribution to the Government of New Brunswick for assistance in meeting costs relating to floods					5,000	5,000	5,000	5,000
Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966					20	20	20	20
Total cost of program					5,020	5,020	5,020	5,020
Auditor General								
Government audits	5,456	4,491					5,456	4,491
Other audits	135	131					135	131
Administration	242	423					242	423
	5,833	5,045					5,833	5,045
Less: receipts credited to revenue	135	123					135	123
Add: services provided by other departments	307	307					307	307
Total cost of program	6,005	5,229					6,005	5,229
Insurance								
Administration	492	498	15	23			507	521
Supervision of companies	2,051	1,974					2,051	1,974
Actuarial and other services	201	207					201	207
Contributions to superannuation accounts	173	173					173	173
Stat. Civil service insurance actuarial liability adjustment	519	519					519	519
	3,436	3,371	15	23			3,451	3,394
Less: revenues credited to the vote	2,015	1,959	33	103			2,048	2,062
	1,421	1,412	(18)	(80)			1,403	1,332
Less: receipts credited to revenue	461	487					461	487
Add: services provided by other departments	445	445					445	445
Total cost of program	1,405	1,370	(18)	(80)			1,387	1,290
Tariff Board								
Appeals	128	117					128	117
References	479	446					479	446
Administration	131	102	70	58			201	160
Contributions to superannuation accounts	49	49					49	49
	787	714	70	58			857	772
Add: services provided by other departments	66	66					66	66
Total cost of program	853	780	70	58			923	838

Grants, Contributions and other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
<i>Expenditures not required for the current year</i>			200 200
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act	63,752	63,286	59,677
Grants to provinces in respect of federal property	1,950 65,702	2,099 65,385	2,479 62,156
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	33,779	33,779	33,751
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act	1,517,173	1,517,173	1,189,231
Payments to the Provinces under the Public Utilities Income Tax Transfer Act	26,363	26,363	80,931
Payments to provinces under the Oil Export Tax Act	143,309 1,720,624	143,309 1,720,624	1,303,913
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the Established Program (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964	153,414 153,414	153,414 153,414	197,463 197,463
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	36,198 36,198	36,198 36,198	34,792 34,792
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971	6,515 6,515	6,515 6,515	9,581 9,581
WINTER CAPITAL PROJECTS FUND PROGRAM 1972			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	1,916 1,916	1,916 1,916	
SPECIAL PROGRAM			
Contribution to the Government of New Brunswick for assistance in meeting costs relating to floods in 1973	5,000	5,000	
Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966	20	20	
<i>Expenditures not required for the current year</i>	5,020	5,020	2,500 2,500
TOTAL	1,989,389	1,989,072	1,610,605

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economical Policies Program	Municipal Grants Program	Public Debt Program	Premium Discount and Exchange
(1) Salaries and Wages	8,895 7,852 6,378			
(1) Other personnel costs	642 717 517			
(2) Transportation and communications	766 852 784			
(3) Information	190 131 102			
(4) Professional and special services	1,464 1,833 1,562			
(5) Rentals	394 310 277			
(6) Purchased repair and upkeep	21 47 29			
(7) Utilities, materials and supplies	632 561 619			
(8) Construction and acquisition of land, buildings and equipment				
(9) Construction and acquisition of machinery and equipment	132 177 244			
(10) Grants, contributions and other transfer payments		65,702 65,385 62,156		
(11) Public debt charges			2,591,898 2,591,898 2,320,966	
(12) All other expenditures	165 180 130			16,999 16,999 204
(1-12) Total	13,301 12,660 10,842	65,702 65,385 62,156	2,591,898 2,591,898 2,320,966	16,999 16,999 204
(13) Less: receipts and revenues credited to the vote	1,286 1,286 1,328			
Total net expenditures	12,015 11,374 9,514	65,702 65,385 62,156	2,591,898 2,591,898 2,320,966	16,999 16,999 204

Amounts in roman type are 1973-74 appropriations.
 Amounts in bold face type are 1973-74 expenditures.
 Amounts in *italic* type are 1972-73 expenditures.

Fiscal Transfer Payments Program	Contracting- Out Payments Program	Guaranteed Loans Program	Anti- Dumping Tribunal Program	Federal- Provincial Employment Loans Program 1971	Winter Capital Projects Fund Programs 1972	Special Program	Total Department	Auditor General	Insurance	Tariff Board	Total
			315				9,210	5,100	2,292	679	17,281
			294				8,146	4,199	2,258	585	15,188
			199				6,577	3,856	2,011	502	12,946
			17				659	373	173	49	1,254
			17				734	373	173	49	1,329
			17				534	330	156	53	1,073
			23				789	205	119	26	1,139
			15				867	206	140	15	1,228
			17				801	189	116	19	1,125
			5				195	30	211	10	446
							131	60	69		260
							102	36	120	2	260
			16				1,480	50	65	10	1,605
			30				1,863	95	166	46	2,170
			14				1,576	48	76	9	1,709
			2				396	8		4	408
			4				314	8		4	326
			2				279	9		3	291
							21	5	6	1	33
							47	8	5	1	61
							29	3	5	1	38
			2				634	22	49	7	712
			4				565	28	40	13	646
			6				625	22	34	11	692
							132	20	15	70	237
			1				178	49	23	58	308
			5				249	12	135		396
1,720,624	153,414	36,198		6,515	1,916	5,020	1,989,389				1,989,389
1,720,624	153,414	36,198		6,515	1,916	5,020	1,989,072				1,989,072
1,303,913	197,463	34,792		9,581		2,500	1,610,605				1,610,605
							2,591,898				2,591,898
							2,591,898				2,591,898
							2,320,966				2,320,966
							17,164	20	521	1	17,706
			1				17,180	19	520	1	17,720
			1				335	6	313	1	655
1,720,624	153,414	36,198	380	6,515	1,916	5,020	4,611,967	5,833	3,451	857	4,622,108
1,720,624	153,414	36,198	366	6,515	1,916	5,020	4,610,995	5,045	3,394	772	4,620,206
1,303,913	197,463	34,792	261	9,581		2,500	3,942,678	4,511	2,966	601	3,950,756
							1,286		2,048		3,334
							1,286		2,062		3,348
							1,328		1,729		3,057
1,720,624	153,414	36,198	380	6,515	1,916	5,020	4,610,681	5,833	1,403	857	4,618,774
1,720,624	153,414	36,198	366	6,515	1,916	5,020	4,609,709	5,045	1,332	772	4,616,858
1,303,913	197,463	34,792	261	9,581		2,500	3,941,350	4,511	1,237	601	3,947,699

Departmental Summary

(in thousands of dollars)

	Department	Auditor General	Insurance	Tariff Board	Total
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	81,339	4,630	640	508	87,117
Charged to statutory appropriations	4,528,370	415	692	264	529,741
Credited to appropriations	1,286		2,062		3,348
Credited to revenue	857,978	123	878		858,979
Total receipts	5,468,973	5,168	4,272	772	5,479,185
OUTLAYS—					
Budgetary—					
Operating	2,621,745	5,045	3,371	714	2,630,875
Capital	178		23	58	259
Grants, contributions and other transfer payments	1,989,072				1,989,072
Credited to revenue	857,978	123	878		858,979
Total outlays	5,468,973	5,168	4,272	772	5,479,185
Net receipts or net outlays(—)	nil	nil	nil	nil	nil

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non Tax Revenue		
A Return on investments	794,365,195 73	612,031,176 18
B Bullion and coinage	58,113,747 32	23,746,359 12
C Proceeds from sales		1 00
D Services and service fees	101,490 83	115,900 67
E Refunds of previous years' expenditures	740,977 26	144,559 35
F Miscellaneous	4,656,158 03	4,386,886 99
Total	\$857,977,569 17	\$640,424,883 31

1973-74

Details

A Return on investments:		
National Governments—		
Loans under Export Credit Insurance 1944—		
Belgium	242,235	
France	1,255,200	
Netherlands	596,700	
Loans to United Kingdom under the United Kingdom Financial Agreement Act, 1946	3,461,656	
Interest on deferred payments	16,050,686	
France—interim credit—Consolidated interest	12,300	
		21,618,777

Provinces—

Loans—		
Manitoba treasury bills	81,785	
British Columbia treasury bills	84,625	
Saskatchewan treasury bills	31,777	
Alberta treasury bills	44,778	
Province of New Brunswick	33,612	
Province of Quebec—		
Debt account	58,944	
Expo loans	383,539	
		719,060

Miscellaneous—

Bank of Canada—Government's share of profits for the calendar year 1973	372,938,279
Canada Deposit Insurance Corporation	681,250
Canada student loans	1,607
Capital Assistance Loans—Oromocto	51,625
Exchanges fund—profits for calendar year 1973	220,163,241
Interest-bearing deposits with chartered banks	92,800,105
Saint John Harbour Bridge Authority	5,015
International monetary fund income	487,858
Investments held for retirement of unmatured debt	690,197
Montreal Expo notes	511,385
Municipal Development and Loan Act	13,033,740
Municipal Improvements Assistance Act	1,762
Special development loan	9,757,612
Employment loans program—1971	8,915,073
Winter capital projects fund	11,300
Ottawa civil service recreational association	38,742
Olympic working capital advances	824,083
Securities investment account	936,874
Town of Oromocto Development Corporation	48,427
Advances to unemployment insurance fund	27,316,212
Interest on revolving funds—	
Canadian Government Exhibition Board	96,340
Racetrack supervision	1,580
Canadian Government Printing Bureau	671,706
Government Telecommunications Agency	9,914
Canadian Government Supply Services	942,997
National Film Board	30,788
Computer Services Bureau	93,677
Department of Transport—Airports	20,897,170
Passport Office	7,342
Vetcraft Workshops	28,658
Public Service Commission—Staff development and training	32,800

772,027,359

794,365,196

Revenues—Continued

	1973-74	
Department		
Details—Concluded		
B Bullion and coinage—		
Gold—		
Gain on gold	1,562	
Silver—		
Gain on silver	826,307	
Silver coinage—		
Gain	544,248	
Nickel coinage—		
Gain	55,349,133	
Bronze coinage—		
Gain	1,392,497	58,113,747
D Services and service fees—		
Payments by banks for cost of bank inspection for the calendar year 1973	101,436	
Sundries	55	101,491
E Refunds of previous year's expenditures—		
Succession duty credits re Canada—		
Ontario Tax Rental Agreement, 1972	146,297	
Alberta estate tax entitlement adjustment	286,000	
Municipal grants adjustments	162,382	
Forgiveness of indebtedness—Loan to Manitoba	50,131	
Computer Services Bureau	21,000	
Sundries	14,056	
Guaranteed loans	61,111	740,971
F Miscellaneous—		
Fines and forfeitures	18,114	
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks	22,967	
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—		
Outstanding imprest account cheques	63,476	
Unclaimed government drafts	47	
Unclaimed cheques	374,734	
Dormant liabilities transferred from government annuities account (Department of Labour)	438,527	
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario	112,120	
Recovery of grants in lieu of taxes	200,000	
National debt outstanding fifteen years after call of maturity date	3,778,161	
Payment by Royal Canadian Mint representing rental of equipment	72,450	
Sundries	13,630	
	189	4,656,158
Total		\$857,977,569

	1973-74	1972-73
Auditor General		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	121,999 99	105,753 74
B Refunds of previous year's expenditure	943 09	607 89
C Miscellaneous		60 69
Total	\$122,943 08	\$106,422 32

	1973-74	
Details		
Non-Tax Revenue—		
A Services and service fees: auditing services rendered to international organizations	122,000	
B Refunds of previous year's expenditure	943	
Total	122,943	

Revenues—Concluded

	1973-74	1972-73
Insurance		
Comparative Summary		
Tax Revenue—		
A Tax on insurance premiums	390,518 43	427,360 84
Non-Tax Revenue—		
B Services and service fees	485,098 71	454,582 67
C Refund of previous years' expenditure	217 61	
D Miscellaneous	1,982 39	831 15
Total	<u>\$877,817 14</u>	<u>\$882,774 66</u>
<hr/>		
1973-74		
<hr/>		
Details		
Tax Revenue—		
A Tax on insurance premiums:		
On insurance placed with unauthorized insurers	301,446	
On insurance placed with authorized insurers through brokers or agents outside Canada	89,072	390,518
Under Part I of the Excise Tax Act c. E-13 R.S., 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 per cent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.		
Non-Tax Revenue—		
B Services and service fees:		
Assessment on:		
Insurance companies	1,826,987	
Investment companies	178,449	
Trust companies	170,067	
Loan companies	91,142	
Small loans companies	47,754	
Co-operative credit societies	19,544	
Total (revenue from assessments)	<u>2,333,943</u>	
Under the provisions of the Department of Insurance Act, c. I-17 R.S., 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, c. 33 s.c., 1970-71, the expenditure incurred each fiscal year in connection with the administration of the Act is assessed against investment companies in the proportion which the mean assets (as defined in the Act) of each bears to the total mean assets of all such companies.		
Services provided to Canada Deposit Insurance Corporation	74,689	
Services provided to Canada pension plan	107,271	
Fees collected under Pension Benefits Standards Act	17,485	
Penalties collected during the year	14,140	
	<u>2,547,528</u>	
Credited to vote	<u>2,062,429</u>	
Credited to revenue		485,099
Penalties amounting to \$14,140 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the acts.		
C Refund of previous years' expenditure		218
D Miscellaneous		1,982
Total		<u>\$877,817</u>

Appendix 1

Exchange Fund Account

(Established pursuant to the Currency and Exchange Act)

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972
Canadian dollars:		
Cash on deposit	\$ 5,650	\$ 242,259
	United States dollars	United States dollars
Assets valued in United States dollars:		
Cash on deposit	\$ 24,948,254	\$ 51,569,476
United States Treasury bills and bonds at cost, with accrued interest	484,216,417	956,857,355
United States special Treasury notes at cost, with accrued interest	2,574,778,942	2,870,923,021
International Bank for Reconstruction and Development bonds at cost, with accrued interest	50,990,124	50,853,073
International Monetary Fund special drawing rights—(Note 1)		
Allocated to Canada	\$432,620,623	\$389,358,701
Acquired at cost, with accrued interest	132,386,364	116,994,872
	565,006,987	506,353,573
Gold (Note 1)	926,856,238	834,107,675
	<u>\$4,626,796,962</u>	<u>\$5,270,664,173</u>
Value of United States funds converted to Canadian dollars at the closing market rates for \$1.00 U.S.A. of \$0.996 Can. in 1973 and \$0.995 Can. in 1972	\$4,608,289,774	\$5,244,310,852
Uncompleted contracts valuation adjustment	(4,428,000)	(78,437)
	<u>\$4,603,867,424</u>	<u>\$5,244,474,674</u>
	Canadian dollars	Canadian dollars
LIABILITIES		
Due to Consolidated Revenue Fund, in accordance with Section 16 of the Currency and Exchange Act:		
Earnings on investments	\$ 216,949,674	\$ 192,470,099
Net profit from trading operations in foreign exchange, gold and securities	2,061,749	10,652,358
Net profit from the net valuation adjustments on unmatched sales of foreign exchange	1,151,818	
	\$ 220,163,241	\$ 203,122,457
Advances from the Consolidated Revenue Fund	4,077,000,000	4,889,000,000
Special drawing rights allocated to Canada by the International Monetary Fund	430,890,140	387,411,908
	4,728,053,381	5,479,534,365
Deficit:		
Balance, January 1	235,059,691	273,399,301
Valuation adjustment on previous year's holdings on hand at the end of the year	(4,969,176)	35,602,157
Valuation adjustments on the net increase in holdings in the year		354,069
Write up of gold and gold based assets (Note 1)	(105,904,558)	(74,295,836)
Balance, December 31	124,185,957	235,059,691
	<u>\$4,603,867,424</u>	<u>\$5,244,474,674</u>

The accompanying note is an integral part of the Financial Statement.

Certified correct:
The Bank of CanadaR.W. LAWSON
Deputy GovernorALAIN JUBINVILLE
Chief of the International Department

I have examined the above Statement and have reported thereon under date of March 22, 1974 to the Minister of Finance.

J. J. MACDONELL
Auditor general of Canada

Appendix 1—Concluded

Exchange Fund Account—Concluded

NOTE TO FINANCIAL STATEMENT

After consultation with the International Monetary Fund, the United States, effective October 18, 1973, changed the gold parity of the United States dollar to reflect a price increase in fine gold from U.S. \$38 to U.S. \$42.2222 per troy ounce. As a result, the Minister of Finance authorized the revaluation of the gold and gold-based assets (Special Drawing Rights) held by the Exchange Fund Account effective October 18, 1973. Accordingly, these assets were written up by \$105,904,558, and this amount has been credited to the accumulated Deficit on the authority of the Minister of Finance.

In 1972, gold and gold-based assets were written up by \$74,295,836 on the authority of the Minister of Finance to reflect the price increase in fine gold in that year from U.S. \$35 to U.S. \$38 per troy ounce.

AUDITOR GENERAL OF CANADA

Ottawa, March 22, 1974.

THE HONOURABLE JOHN N. TURNER,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1973, as required by section 18(2) of the Currency and Exchange Act, R.S., c. C-39.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency and Exchange Act, the records of the Account show truly and clearly the state of the Account and the accompanying Statement of Assets and Liabilities presents fairly the financial position of the Account at December 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

Auditor General

Working Capital Advance—
Audit Services to the United Nations

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Recoverable advances and expenses	\$13,729	\$9,926	Advance from United Nations	\$ 3,028	
			Working Capital Advance	10,701	9,926
	\$13,729	\$9,926		\$13,729	\$9,926

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Expenses	\$74,664	\$57,423
Less: Recoveries	\$63,963	\$47,497
	\$10,701	\$ 9,926

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the office of the Auditor General of Canada for the year ended March 31st, 1973. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditures, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the office of the Auditor General of Canada for the year ended March 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

August 15, 1974

W. B. BOLTON,
Auditor.

SECTION 8

1973-74
PUBLIC ACCOUNTS

Governor General and Lieutenant-Governors

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Department

Objective

- To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours.

NOTE: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
1 Program expenditures and the grants listed in the Estimates	1,355,527 00	1,343,820 66	11,706 34	1,123,274 21
Stat. Salary of the Governor General (R.S. c. G-14)	48,666 60	48,666 60		48,666 60
Stat. Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2)	181,999 80	181,999 80		181,999 80
Stat. Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15)	63,453 92	63,453 92		57,439 20
Stat. Contributions to superannuation accounts	84,000 00	84,000 00		78,000 00
Total	1,733,647 32	1,721,940 98	11,706 34	1,489,379 81

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors	1973-74 1972-73	1,722 1,489		499 499		2,221 1,988

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	953	942	12	10			965	952
Lieutenant-Governors	282	231			145	145	427	376
Honours	257	309	1	1			258	310
Contributions to superannuation accounts	84	84					84	84
	1,576	1,566	13	11	145	145	1,734	1,722
Add: services provided by other departments	499	499					499	499
Total cost of program	2,075	2,065	13	11	145	145	2,233	2,221

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs of travelling and hospitality incurred in the exercise of their duties—			
Alberta	15	15	3
British Columbia	18	18	18
Manitoba	15	15	15
New Brunswick	12	12	12
Newfoundland	12	12	12
Nova Scotia	12	12	12
Ontario	18	18	18
Prince Edward Island	10	10	10
Quebec	18	18	18
Saskatchewan	15	15	15
Total	145	145	133

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Budgetary—	
Charged to annual appropriations	1,331
Charged to statutory appropriations	378
Non-budgetary—	
Equity capital	13
Total receipts	1,722
OUTLAYS—	
Budgetary—	
Operating	1,566
Capital	11
Grants, contributions and other transfer payments	145
Total outlays	1,722
Net receipts or net outlays (—)	nil

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1973-74	Expenditures 1973-74	Expenditures 1972-73
(1) Salaries and wages	1,005	975	871
(1) Other personnel costs	220	219	207
(2) Transportation and communications	179	206	99
(3) Information	13	8	6
(4) Professional and special services	44	38	30
(5) Rentals	7	19	7
(6) Purchased repair and upkeep	5	3	2
(7) Utilities, materials and supplies	62	80	120
(9) Construction and acquisition of machinery and equipment	13	11	14
(10) Grants, contributions and other transfer payments	145	145	133
(12) All other expenditures	41	18	
Total net expenditures	1,734	1,722	1,489

SECTION 9

**1973-74
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission**

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

- To provide overall policy direction and central advisory, administrative and technical services to departmental programs.
- To consult with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.
- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.
- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites and structures of importance to Canadian history including historic canals.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

NOTE: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures	\$ 12,277,500 00			
1a	635,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	490,300 00			
	13,402,800 00	13,237,741 67	165,058 33	11,291,380 66
Stat. Minister of Indian Affairs and Northern Development—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	850,000 00	850,000 00		746,000 00
Expenditures from appropriations not required for 1973-74				2,038 44
	14,269,799 92	14,104,741 59	165,058 33	12,056,419 02
INDIAN AND ESKIMO AFFAIRS PROGRAM				
5 Operating expenditure, including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provincial govern- ments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	\$256,913,000 00			
5a To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 4, 1973, to reimburse the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Loans, Investments and Advances Vote L18b, Appropriation Act No. 1, 1972, in the amount of \$307,471 to offset the excess of expenditures over revenues and to provide a further amount of	2,680,000 00			
5b To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 4, 1973, (a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$33,161.01; (b) to reimburse the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Indian Affairs and Northern Development Vote L18b, Appropriation Act No. 1, 1972, in the amount of \$279,000 to offset the excess of expenditures over revenues; (c) to reimburse the Special Account established by Loans, Investments and Advances Vote L49c, Appropriation Act No. 9, 1966, in the amount currently outstanding of \$244,506.45 and thereupon to repeal the said Vote L49c; (d) to extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972, to include corporations without share capital and co-operative associations all the members of which are Indians on Indian Reserves, in the description of persons in respect of which the Minister may guarantee loans made by Central Mortgage and Housing Corpora- tion; and to provide a further amount of	245,000 00			
Transfer from Treasury Board Vote 5 contingencies	939,668 00			
	260,777,668 00	259,496,847 81	1,280,820 19	215,844,249 61

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department—Continued				
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
10 Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the share of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings	\$ 65,934,000 00			
10a	3,305,000 00			
10b	1,555,000 00			
Stat. Indian annuities and miscellaneous pensions	70,794,000 00	70,777,338 45	16,661 55	63,068,412 64
Stat. Contributions to superannuation accounts	640,114 00	640,114 00		608,126 00
Stat. Write-off of active assets	4,596,000 00	4,596,000 00		4,504,000 00
Stat. Write-off of loans issued from Indian housing assistance account	41,890 67	41,890 67		3,323 30
Stat. Refunds of amounts credited to revenue in previous years	600,360 67	600,360 67		457,440 61
	11,540 43	11,540 43		5,820 96
	337,461,573 77	336,164,092 03	1,297,481 74	284,491,373 12
NORTHERN AFFAIRS PROGRAM				
25 Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	\$28,941,900 00			
25a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$6,295.44	1 00			
25b To authorize the transfer of \$238,000 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	496,700 00			
Transfer from Vote 35	238,000 00			
	29,676,601 00			
Less transfer to Vote 35	453,700 00			
	29,222,901 00	28,891,175 65	331,725 35	27,311,239 57
30 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council	\$ 51,055,000 00			
Less transfer to Vote 35	300,000 00			
	50,755,000 00	36,188,844 10	14,566,155 90	31,203,581 38
35 The grants and other transfer payments listed in the Estimates and contributions	\$88,047,000 00			
35a To authorize the transfer of \$453,700 from Indian Affairs and Northern Development Vote 25 and \$300,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 25	453,700 00			
Transfer from Vote 30	300,000 00			
Unexpended balance carried forward from Vote 30, Appropriations of 1972-73 for Northern Mineral Assistance Grants	2,047,231 04			
	90,847,932 04			
Less transfer to Vote 25	238,000 00			
	90,609,932 04	88,287,191 31	*2,322,740 73	79,721,077 89
Stat. Contributions to superannuation accounts	583,000 00	583,000 00		585,000 00
Stat. Refunds of amounts credited to revenue in previous years	133,175 60	133,175 60		83,244 14
Stat. Write-off of active assets	5,340 00	5,340 00		
	171,309,348 64	154,088,726 66	17,220,621 98	138,904,142 98

*Includes \$1,857,490 61 available for expenditure in subsequent fiscal year.

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department—Concluded				
CONSERVATION PROGRAM				
70 Operating expenditures including the grants listed in the Estimates; expenditures on other than federal property; expenditures in respect of proposed new national parks; and authority to spend revenue received during the year	\$ 45,032,100 00			
70a	1 00			
70b To extend the purposes of Indian Affairs and Northern Development Vote 70, Appropriation Act. No. 4, 1973, to include expenditures on historic and scenic travel routes, and areas of natural or historic significance	1 00			
	45,032,102 00	44,562,462 96	469,639 04	40,533,684 66
75 Capital expenditures including payments to provinces or municipalities as contributions towards the costs of undertakings carried out by those bodies, expenditures on other than federal property and expenditures in respect of proposed new national parks	\$ 35,448,800 00			
75a	5,786,425 00			
75b To extend the purposes of Indian Affairs and Northern Development Vote 75, Appropriation Act No. 4, 1973, to include expenditures on historic and scenic travel routes, and areas of natural or historic significance and to provide a further amount of	1,882,900 00			
	43,118,125 00	42,999,226 02	118,898 98	32,060,867 69
80 Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec	520,000 00	520,000 00		785,000 00
Stat. Contributions to superannuation accounts	2,128,000 00	2,128,000 00		1,894,000 00
	90,798,227 00	90,209,688 98	588,538 02	75,273,552 35
	613,838,949 33	594,567,249 26	19,271,700 07	510,725,487 47
Northern Canada Power Commission				
Expenditures from appropriations not required for 1973-74				5,034 85
Total	613,838,949 33	594,567,249 26	19,271,700 07	510,730,522 32

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	14,105	3,256	1,017		11,866
	1972-73	12,056	2,754	2,231		11,533
INDIAN AND ESKIMO AFFAIRS	1973-74	336,164	2,923	4,364	12,766	350,371
	1972-73	284,491	2,930	11,950	12,649	306,160
NORTHERN AFFAIRS	1973-74	154,089	17,428	2,500	1,254	140,415
	1972-73	138,904	14,475	4,087	1,050	129,566
CONSERVATION	1973-74	90,209	42	1,928	1,671	93,766
	1972-73	75,274	66	4,058	1,541	80,807
Total department	1973-74	594,567	23,649	9,809	15,691	596,418
	1972-73	510,725	20,225	22,326	15,240	528,066
NORTHERN CANADA POWER COMMISSION						
	1973-74					
	1972-73	5				5
Grand Total	1973-74	594,567	23,649	9,809	15,691	596,418
	1972-73	510,730	20,225	22,326	15,240	528,071

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive	821	1,100	5	27			826	1,127
Advisory services	8,066	7,779	143	307			8,209	8,086
Technical services	4,121	4,026	264	16			4,385	4,042
Contributions to superannuation accounts	850	850					850	850
	13,858	13,755	412	350			14,270	14,105
Less: receipts credited to revenue		3,256						3,256
Add: services provided by other departments	1,017	1,017					1,017	1,017
Total cost of program	14,875	11,516	412	350			15,287	11,866
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration	17,789	19,653	1,655	1,403	640	640	20,084	21,696
Consultation and negotiation	1,234	1,304			2,896	3,121	4,130	4,425
Education	110,698	101,640	20,689	19,796	14,678	17,404	146,065	138,840
Community affairs	25,205	21,245	44,530	45,516	71,420	77,673	141,155	144,434
Indian and Eskimo economic development	11,226	12,627	4,236	4,411	5,632	4,830	21,094	21,868
General	654	654					654	654
Contributions to superannuation accounts	4,596	4,596					4,596	4,596
	171,402	161,719	71,110	71,126	95,266	103,668	337,778	336,513
			316	349			316	349
Less: receipts and revenues credited to the vote								
	171,402	161,719	70,794	70,777	95,266	103,668	337,462	336,164
Less: receipts credited to revenue	2,661	2,923					2,661	2,923
Add: services provided by other departments	4,364	4,364					4,364	4,364
accommodation provided by this department	12,766	12,766					12,766	12,766
Total cost of program	185,871	175,926	70,794	70,777	95,266	103,668	351,931	350,371
NORTHERN AFFAIRS PROGRAM								
Territorial and social development	7,556	6,635	2,627	2,761	88,459	88,005	98,642	97,401
Northern policy, planning and coordination	2,723	2,434					2,723	2,434
Northern natural resources and environment	13,895	13,879	2,277	2,147	2,151	282	18,323	16,308
Northern roads and airstrips	5,049	5,944	45,851	31,281			50,900	37,225
General	138	138					138	138
Contributions to superannuation accounts	583	583					583	583
	29,944	29,613	50,755	36,189	90,610	88,287	171,309	154,089
Less: receipts credited to revenue	17,428	17,428					17,428	17,428
Add: services provided by other departments	2,500	2,500					2,500	2,500
accommodation provided by this department	1,254	1,254					1,254	1,254
Total cost of program	16,270	15,939	50,755	36,189	90,610	88,287	157,635	140,415
CONSERVATION PROGRAM								
Administration	7,052	7,678	200	282			7,252	7,960
National parks	26,373	25,430	25,552	25,672	60	52	51,985	51,154
Historic sites	8,689	8,951	10,622	10,162	4,320	4,200	23,631	23,313
Canals	6,034	5,991	6,744	6,883			12,778	12,874
Contributions to superannuation accounts	2,128	2,128					2,128	2,128
	50,276	50,178	43,118	42,999	4,380	4,252	97,774	97,429
Less: receipts and revenues credited to the vote	6,976	7,220					6,976	7,220
	43,300	42,958	43,118	42,999	4,380	4,252	90,798	90,209
Less: receipts credited to revenue	35	42					35	42
Add: services provided by other departments	1,928	1,928					1,928	1,928
accommodation provided by this department	1,671	1,671					1,671	1,671
Total cost of program	46,864	46,515	43,118	42,999	4,380	4,252	94,362	93,766

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Indian annuities and miscellaneous pensions	640	640	608
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	334	319	322
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally	1,635	857	1,169
Contributions to Indian Associations and Indian Band members toward the cost of attending meetings for discussion of Indian policy	896	1,151	871
Contributions to regional and provincial Indian organizations and the national Indian brotherhood for the purpose of research into Indian treaties and rights	2,000	1,834	
Contributions to band councils and Indian associations	13,836	16,777	8,401
Payments to Indians and Eskimos to assist in relocation	508	286	276
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos	37,560	45,020	33,234
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council	7,655	9,520	6,238
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development	3,597	3,531	1,049
Contributions to Band Councils to assist in the costs of Band Economic Development Committees	400	600	328
Payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves	26,105	23,033	22,437
	95,266	103,668	75,033
NORTHERN AFFAIRS PROGRAM			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	30	28	22
Grant to the Arctic Institute of North America towards the publication of the Arctic Bibliography	30	30	30
Grants to universities and others for northern research and for northern scientific research expeditions	450	450	388
Grant to the Yukon prospectors association	1	1	
Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines; \$5,000 to the Alberta and Northwest Chamber of Mines; \$7,500 to the Yukon Chamber of Mines; \$7,500 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	28	27	27
Grants of \$2,500 to the Territories Accident Prevention Association; \$500 to the Yukon Accident Prevention Association; \$500 to the Northwest Territories Accident Prevention Association	3	3	3
Grants to prospectors in accordance with terms and conditions approved by the Governor in Council	70	48	50
Grant to the Yukon conservation society for the purpose of promoting and assisting the conservation of the natural resources of the Territory	3	3	
Northern Mineral Development Assistance Grants	2,047	190	270
Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos	1,377	1,358	1,415
Contribution to the Government of the Yukon Territory for hospital care of Indians	128	117	74
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos	223	223	192
Contribution to the Government of the Yukon Territory for medicare of Indians	130	126	120
Contribution to the Government of the Yukon Territory for low income rental-purchase housing	196	24	
Contribution to Inuit Tapirisat of Canada for study of Eskimo claims	25	25	75
Contribution to the Government of the Northwest Territories to enable that government to make subsidies of up to \$1,000 on each low-cost house for which that government issues a first mortgage loan	5		
Contribution to Eskimos towards acquisition of boats for commercial fishing or resource harvesting	15		
Contribution to the Government of the Northwest Territories to assist in the provision of an arena in Frobisher Bay	300	300	
Contribution to the Government of the Northwest Territories	239	239	
Contribution to the Government of the Yukon Territory	215	215	
Contribution to the Alberta Society of Petroleum Geologists toward the cost of printing the proceedings of the Canadian Arctic Geology Symposium	5	5	
Contribution to the Canadian Society of Exploration Geophysicists toward the cost of printing the technical papers presented at their 1973 National Convention	5	5	
Contribution to Inuit Tapirisat of Canada toward the cost of an Inuit Resource Conference	20	20	
Contribution to Inuit Tapirisat of Canada to assist Canadian Eskimos who apply under the Alaska Native Claims Settlement Act	15	15	
Contribution to Inuit Tapirisat of Canada to cover the cost of representation at an inquest into the deaths of two Inuit people resulting from a medical air evacuation accident	6	5	
Contribution to Native Associations to enable them to consult and be consulted on matters related to Northern Development	75	17	
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement;			

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
NORTHERN AFFAIRS PROGRAM—<i>Concluded</i>			
the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement, payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory, as provided in the agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).	14,954	14,945	13,229
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement, payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories, as provided in the agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).	70,015	69,868	61,372
<i>Expenditures not required for the current year</i>			2,454
	90,610	88,287	79,721
CONSERVATION PROGRAM			
Grant in aid of the development of the International Peace Garden in Manitoba	15	15	15
Grant to Heritage Canada Endowment Fund	4,000	4,000	8,000
Grant to Heritage Canada for administration and operation during fiscal year 1973-74	320	200	180
Scholarships for the university training of students in outdoor recreation	30	22	18
Grant to the National and Provincial Parks Association of Canada	10	10	10
Contribution to the Social Science Research Council of Canada	5	5	
<i>Expenditures not required for the current year</i>			72
	4,380	4,252	8,295
Total	190,256	196,207	163,049

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Eskimo Affairs Program	Northern Affairs Program	Conservation Program	Total Department	Northern Canada Power Commission	Total
(1) Salaries and wages	11,034 10,774 <i>9,536</i>	55,693 56,793 <i>56,275</i>	7,958 7,869 <i>6,720</i>	34,573 33,577 <i>28,382</i>	109,258 109,013 <i>100,913</i>		109,258 109,013 <i>100,913</i>
(1) Other personnel costs	852 853 <i>750</i>	13,572 11,565 <i>6,089</i>	971 937 <i>870</i>	8,951 2,358 <i>1,973</i>	24,346 15,713 <i>9,682</i>		24,346 15,713 <i>9,682</i>
(2) Transportation and communications	759 815 <i>688</i>	7,592 9,895 <i>8,111</i>	1,347 1,480 <i>1,176</i>	2,609 2,778 <i>2,157</i>	12,307 14,968 <i>12,132</i>		12,307 14,968 <i>12,132</i>
(3) Information	25 14 <i>12</i>	631 712 <i>567</i>	305 696 <i>347</i>	689 576 <i>398</i>	1,650 1,998 <i>1,324</i>		1,650 1,998 <i>1,324</i>
(4) Professional and special services	549 535 <i>425</i>	79,813 67,433 <i>62,330</i>	6,236 4,220 <i>3,419</i>	1,530 1,828 <i>1,811</i>	88,128 74,016 <i>67,985</i>		88,128 74,016 <i>67,985</i>
(5) Rentals	42 17 <i>13</i>	245 397 <i>254</i>	4,161 4,126 <i>6,050</i>	669 1,170 <i>971</i>	5,117 5,710 <i>7,288</i>		5,117 5,710 <i>7,288</i>
(6) Purchased repair and upkeep	78 5 <i>4</i>	4,301 3,401 <i>3,403</i>	5,498 6,001 <i>5,156</i>	2,415 2,847 <i>2,438</i>	12,292 12,254 <i>11,001</i>		12,292 12,254 <i>11,001</i>
(7) Utilities, materials and supplies	461 665 <i>585</i>	12,689 12,803 <i>12,086</i>	3,351 3,935 <i>3,903</i>	3,440 4,154 <i>3,838</i>	19,941 21,557 <i>20,412</i>		19,941 21,557 <i>20,412</i>
(8) Construction and acquisition of land, buildings and equipment		60,547 60,923 <i>54,188</i>	49,111 33,733 <i>30,153</i>	34,166 37,964 <i>26,399</i>	143,824 132,620 <i>110,740</i>		143,824 132,620 <i>110,740</i>
(9) Construction and acquisition of machinery and equipment	412 350 <i>21</i>	3,080 4,934 <i>3,339</i>	1,395 2,116 <i>958</i>	2,481 4,933 <i>3,609</i>	7,368 12,333 <i>7,927</i>		7,368 12,333 <i>7,927</i>
(10) Grants, contributions and other transfer payments		95,266 103,668 <i>75,033</i>	90,610 88,287 <i>79,721</i>	4,380 4,252 <i>8,295</i>	190,256 196,207 <i>163,049</i>		190,256 196,207 <i>163,049</i>
(12) All other expenditures	58 77 <i>23</i>	4,349 3,989 <i>3,141</i>	366 689 <i>431</i>	1,871 992 <i>1,490</i>	6,644 5,747 <i>5,085</i>	5	6,644 5,747 <i>5,090</i>
(I-12) Total	14,270 14,105 <i>12,057</i>	337,778 336,513 <i>284,816</i>	171,309 154,089 <i>138,904</i>	97,774 97,429 <i>81,761</i>	621,131 602,136 <i>517,538</i>	5	621,131 602,136 <i>517,543</i>
(13) Less: receipts and revenues credited to the vote		316 349 <i>325</i>		6,976 7,220 <i>6,487</i>	7,292 7,569 <i>6,812</i>		7,292 7,569 <i>6,812</i>
Total net expenditures	14,270 14,105 <i>12,057</i>	337,462 336,164 <i>284,491</i>	171,309 154,089 <i>138,904</i>	90,798 90,209 <i>75,274</i>	613,839 594,567 <i>510,726</i>	5	613,839 594,567 <i>510,731</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Budgetary—	
Charged to annual appropriations	584,961
Charged to statutory appropriations	9,606
Credited to appropriations	7,569
Credited to revenue	23,649
Total receipts	625,785
OUTLAYS—	
Budgetary—	
Operating	255,265
Capital	150,664
Grants, contributions and other transfer payments	196,207
Credited to revenue	23,649
Total outlays	625,785
Net receipts or net outlays (—)	nil

Revenues

	1973-74	1972-73
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	11,335,455 89	8,577,919 10
B Privileges, licences and permits	10,754,890 46	9,121,008 12
C Proceeds from sales	384,809 50	489,235 23
D Services and service fees	426,200 44	80,029 74
E Refunds of previous years' expenditure	402,630 14	1,200,219 45
F Miscellaneous	344,885 76	756,522 86
	\$23,648,872 19	\$20,224,934 50

1973-74

Details

Non-Tax Revenue—	
A Return on investments: interest on loans to Northern Canada Power Commission \$3,250,852; interest on land and timber purchased for Indians \$14,336; revolving fund loans \$631,836; Eskimo loans \$20,103; Government of the Northwest Territories \$4,815,629; Yukon Territorial Government \$2,445,708; Canadian Arctic Producers \$17,500; small business loans — N W T \$69,824, Y T \$62,659; sundries \$7,009	11,335,456
B Privileges, licences and permits: rent of land \$7,249; rental of buildings \$36,957; rental of machinery and equipment \$12,255; living accommodations \$1,046,457; Eskimo rental \$129,634; coal leases and permits \$10,495; prospectors' licences \$8,031; placer mining fees \$50,484; Yukon Quartz Mining fees \$316,825; Yukon quartz mining leases \$5,180; Yukon Quartz Mining royalties \$804,429; Canada mining fees \$122,519; Canada mining leases \$75,844; Canada mining royalties \$915,500; oil and gas permit fees \$196,823; oil and gas leases \$3,858,709; oil and gas lease fees \$13,692; oil and gas royalties \$839,629; oil and gas transfer fees \$19,765; timber permits \$6,963; quarrying permit fees \$17,868; water rentals \$58,502; registrar fees — Land Title Act \$37,120; timber berth dues \$132,066; Eskimo rental housing (Mckenzie) \$96,218; Eskimo rental housing (Arctic) \$140,146; oil and gas permits \$1,283,240; territorial lands and fees \$91,475; land use fees \$327,554; land use application fees \$36,409; quarrying royalties \$11,807; inland water application fees \$6,054; sundries \$38,991	10,754,890
C Proceeds from sales: sale of lunches \$102,706; sales of fuel oil \$87,931; livestock \$56,021; sales—rations \$30,415; sale of maps \$6,371; sale of land—provinces \$30,459; sale of mineral claim sheets \$7,009; sundries \$63,898	384,810
D Services and service fees: utilities \$194,418; sundries \$231,782	426,200
E Refunds of previous years' expenditure	402,630
F Miscellaneous: handicrafts raw materials \$18,005; oil and gas forfeitures \$141,137; forfeitures of security deposits \$47,820; fines \$6,746; grants from Province of Manitoba to Fort Churchill \$9,075; mining forfeits \$16,900; sundries \$105,203	344,886
Total	\$23,648,872

Appendix 1

Parks Canada
Working Capital Revolving Stores Account

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
	\$	\$		\$	\$
Accounts receivable	32,857	9,929	Accounts payable	174,676	150,335
Inventory	\$774,681		Equity of Canada — Working capital advance not to exceed \$1,000,000	684,144	766,207
Less: obsolescent and excess material authorized for disposal	8,197				
	766,484	882,930			
Net inventory shortage (including disposal of obsolete and surplus material through Crown Assets Disposal Corporation)	59,479	23,683			
	858,820	916,542		858,820	916,542

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures as at March 31, 1973)

	1974	1973
	\$	\$
Sales	2,592,367	2,647,790
Cost of Sales		
Inventory — beginning of year	882,930	808,296
Purchases	2,511,717	2,746,107
	3,394,647	3,554,403
Inventory — end of year	766,484	882,930
	2,628,163	2,671,473
Net loss for the year	35,796	23,683

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures as at March 31, 1973)

	1974	1973
	\$	\$
Balance inventory — beginning of year	882,930	808,296
Increase in inventory during year	(116,446)	74,634
Net loss for the year — disposal of obsolescent and excess material and inventory discrepancies	(35,796)	(23,683)
Portion of net loss from previous year not recovered from parliamentary appropriation	(23,683)	(23,683)
	707,005	859,247
Amount to be recovered from 1973-74 appropriation		23,683
Amount to be recovered from 1974-75 appropriation	59,479	
Balance of inventory — end of year	766,484	882,930

*(1973 Figures adjusted to include canals branch).

Appendix 2

ESKIMO LOAN FUND

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
	\$	\$
Balance at beginning of year	612,273	568,633
Add:		
Loans granted during year	331,445	129,040
	943,718	697,673
Less:		
Loan repayments during year	\$112,929	
Loans written off during year	5,340	
	118,269	85,400
	825,449	612,273

NOTE: Interest receivable on loans at March 31, 1974 amounting to \$162,286 is not included in this statement, but is reflected in the Departmental Statement of Accounts Receivable. The balance of the fund includes unidentified remittances of \$448.

Appendix 3

Territorial Affairs Branch

Northwest Territories Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1974

ASSETS	1974	1973	LIABILITIES	1974	1973
Loans outstanding as at March 31	\$1,146,985	\$937,485	N.W.T. small business loans account as at March 31	\$1,146,985	\$937,485

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the previous year)

	1974	1973
	\$	\$
Loans outstanding at beginning of year	937,485	398,362
Add: loans granted during year	306,400	595,380
	1,243,885	993,742
Less: loan repayments during year	96,900	56,257
Loans outstanding at end of year	1,146,985	937,485

Note: Interest received on loans outstanding at March 31, 1974, amounted to \$69,824, which was transferred to the Department of Finance during the year.

Appendix 4

Territorial Affairs Branch

Yukon Territory Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1974

ASSETS	1974	1973	LIABILITIES	1974	1973
Loans outstanding as at March 31	\$1,224,854	\$765,670	Yukon Territory small business loans account as at March 31	\$1,224,854	\$765,670

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1974

(With comparative figures for the previous year)

	1974	1973
	\$	\$
Loans outstanding at beginning of year	765,670	513,852
Add: loans granted during year	542,800	368,800
	1,308,470	882,652
Less: loan repayments during year	83,616	116,982
Loans outstanding at end of year	1,224,854	765,670

Note: Interest received on loans outstanding at March 31, 1974, amounted to \$62,659, which was transferred to the Department of Finance during the year.

Appendix 5

Indian Economic Development Account

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
	\$	\$
Loans outstanding at beginning of year	10,395,385	6,356,351
Add: loans granted during year	9,392,964	5,403,965
	19,788,349	11,760,316
Less: repayments during the year	2,527,462	1,364,931
Loans outstanding at year-end	17,260,887	10,395,385

Note: Repayments were in arrears on 962 loans representing outstanding principal \$2,304,550. Loans amounting to \$49,058 and consisting of \$41,781 principal and \$7,277 interest were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1974 amounting to \$449,616 is not included but is reflected in the departmental statement of accounts receivable.

Loan guarantees including guarantee of one year's interest amount to \$15,530,343 at March 31, 1974.

Appendix 6

Indian Off-Reserve Housing Loan Account
Working Capital Fund

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973
	\$	\$
Loans outstanding at beginning of year	6,087,934	4,976,603
Add: loans granted during year	1,529,763	1,737,878
	7,617,697	6,714,481
Less: loan repayments during year	920,017	626,547
Loans outstanding at end of year	6,697,680	6,087,934

Note: Repayments of \$920,017 consisted of \$600,361 loan instalments forgiven and \$319,656 repaid in cash.

Appendix 7

Indian Special Accounts

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
	\$	\$
Balance at beginning of year	27,216	34,618
Receipts—		
Fur projects	33,184	16,739
Indian Estates — Absent or missing heirs	2,795	1,906
	35,979	18,645
Disbursements—		
Fur projects	28,841	25,789
Indian Estates — Absent or missing heirs	39	258
	28,880	26,047
Balance at end of year	34,315	27,216

Appendix 8

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973		1974	1973
	\$	\$		\$	\$
CAPITAL ACCOUNTS			REVENUE ACCOUNTS		
Balance at beginning of year	26,267,988	24,340,435	Balance at beginning of year	6,405,158	5,595,905
RECEIPTS—			RECEIPTS—		
Dues and royalties			Sales		
Timber dues	1,769,927	784,886	Land	4,797	2,025
Gravel dues	183,229	164,349	Other	2,357	
Oil royalties	9,006,848	5,629,613	Band enterprises		
Oil bonuses	323,960	1,022,673	Agriculture	177,317	154,084
Other	30,673	17,040	Forestry	12,072	8,538
Sales			Leasing — oil	886,030	855,693
Land	223,540	297,357	Leasing — other	6,890,380	3,353,136
Other	33,309	23,860	Fishing and hunting	20,214	20,847
Miscellaneous			Surface rights — oil, mineral	141,774	77,731
Housing	78,706	75,967	Proceeds of investments	2,770,924	
Band loans	38,763	35,539	Government interest on		
Shares of transferred members	46,267	47,124	Band funds	2,460,288	2,167,391
Compensation	609,272		Lease suspense	155,648	80,887*
Miscellaneous	292,303	334,229	Contributions		
	12,636,797	8,432,637	Road subsidy	4,050	3,700
			Grants	9,459	20,188
DISBURSEMENTS—			Miscellaneous		
Engineering and construction			Housing	25,417	16,992
Housing	296,497	655,812	Agricultural assistance to individuals	53,160	56,093
Roads and bridges	150,212	283,768	Band loans	19,310	11,817
Water systems	101,282	135,756	Water system	11,464	16,552
Sanitation	1,854	27,937	Service charges	41,850	25,769
Electrification	43,992	87,731	Shares of transferred members	15,861	26,901
Band owned buildings	88,314	293,088	Miscellaneous	612,000	274,304
Other	32,400	356,071		14,314,372	7,172,648
Band enterprises			DISBURSEMENTS—		
Agriculture	353,213	424,445	Social Programs		
Forestry	48,482	115,728	Community services	19,682	14,690
Tourist development	161,377	187,086	Recreation	23,801	47,233
Branch of band administration	69,499	98,547	Church, rectory, cemeteries	3,255	7,036
Band fund distribution			Other welfare services	46,553	74,990*
Per capita cash distribution	1,201,514	959,078	Engineering and Construction		
Enfranchisement	48,721	1,377	Housing	97,809	132,990
Shares of transferred members	64,755	59,735	Roads and bridges	24,642	38,430
Other	15,640		Water systems	25,741	32,391
Transfers under Section 64	4,762,379	2,369,951	Sanitation	7,254	15,026
Miscellaneous	426,041	448,974	Electrification	4,445	11,586
	7,866,172	6,505,084	Band owned buildings	20,357	26,142
			Other	14,354	42,742
			Administration		
			General	86,124	162,294
			Office services	12,451	10,189
			Administrative facilities	36,562	56,926
			Municipal services	3,817	2,675
			Protective services	20,183	16,988
			Band Enterprises		
			Agriculture	103,971	170,193
			Forestry	5,424	13,570
			Tourist development	23,738	37,851
			Purchase of investments	2,727,000	
			Band Fund Distribution		
			Pensions	13,295	9,695
			Per capita cash distribution	217,283	260,136
			Enfranchisement	10,775	632
			Shares of transferred members	20,801	31,240
			Other	1,390	253
			Budget transfers under Section 69	7,517,087	4,991,741
			Miscellaneous	99,597	155,756
				11,187,391	6,363,395
Balance Capital Accounts March 31	31,038,613	26,267,988	Balance, Revenue Accounts, March 31	9,532,139	6,405,158

*Comparative figures for preceding year have been restated in order to provide a more appropriate distribution in conformity with changes introduced in current year's presentation.

Appendix 9

Indian Arts and Crafts
Central Marketing ServiceBALANCE SHEET
FOR THE YEAR ENDED MARCH 31, 1974

ASSETS		LIABILITIES AND EQUITIES	
Current Assets—		Current Liabilities—	
Advances	\$ 44,910	Accrued expenses payable	\$158,196
Accounts receivable	100,349	Accounts payable	125,687
Inventories: Raw materials	\$110,510	Refundable to Consolidated	
Finished goods	779,156	Revenue Fund	364,114
	889,666		\$ 647,997
Prepaid expenses	370		
Fixed Assets:		Equities—	
Furniture and Fixtures	115,690	Working Capital Advance Revolving Fund	
Less: Accumulated depreciation	21,960	(authorized \$700,000)	450,995
	93,730	Less: Replacement funds available for purchase of	
	\$1,129,025	capital assets	12,190
			438,805
		Capital assets from appropriations	105,000
		Deficit:	
		Balance at beginning of year	307,471
		Loss for the year per operating statement	341,777
			649,248
		Less: amounts recovered from supplementary estimates	586,471
			(62,777)
Total Assets	\$1,129,025	Total Liabilities and Equities	\$1,129,025

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

INCOME			
Sales: Finished goods	\$493,659		
Raw materials	88,730	\$582,389	
Less returns: Finished goods	13,716		
Raw materials	8,530	22,246	
Net Income			
Cost of Sales: Finished goods	355,544	560,143	
Raw materials	72,910	428,454	
Gross Profit		131,689	
EXPENSES:			
Salaries	\$186,548		
Wages	53,929		
Product delivery	18,518		
Travel	66,244		
Security	20,205		
Maintenance and repair	3,964		
Postage	4,874		
Office supplies	8,754		
Telephone	4,007		
Office equipment rental	1,275		
Miscellaneous	1,412		
Interest on loan	29,716		
Building rent	63,040		
Depreciation	10,980	473,466	
Net Profit (Loss)		(\$341,777)	

SECTION 10

**1973-74
PUBLIC ACCOUNTS**

Industry, Trade and Commerce

**Department
Standards Council of Canada
Statistics Canada**

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INDUSTRY, TRADE AND COMMERCE

Department

Objectives

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services.
- To achieve sustained and orderly growth of tourism to and within Canada.
- To maintain an orderly marketing system and achieve sustained market growth for grains and oilseeds.

Standards Council of Canada

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objective

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
TRADE-INDUSTRIAL PROGRAM				
1 Operating expenditures	\$ 50,281,000 00			
1a To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 4, 1973, to reimburse a balance of \$55,831.40 concurrently outstanding in the departmental loan account as a result of loans made pursuant to Loans, Investments and Advances Vote L75, Appropriation Act No. 4, 1968 and to authorize the transfer of \$1,764,931 from Industry, Trade and Commerce Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
1b To authorize the transfer of \$299,999 from Industry, Trade and Commerce Vote 25, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 25	299,999 00			
Transfer from Vote 10	1,764,931 00			
Transfer from Treasury Board Vote 10 student summer employment	30,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	1,122,900 00			
	53,498,832 00	52,617,125 28	881,706 72	45,482,471 98
5 Textile and Clothing Board—Operating expenditures	205,000 00	169,905 54	35,094 46	167,009 35
10 The grants listed in the Estimates, contributions and to increase to \$140,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	\$137,889,500 00			
Less transfers to:				
Vote 1	\$1,764,931 00			
Vote 11b	2,300,000 00			
	4,064,931 00			
	133,824,569 00	127,715,585 25	6,108,983 75	112,241,889 46
11b Payment to the Iron Ore Company of Canada in the amount of \$10,000,000 as compensation for its net costs of having foregone, in connection with the construction of capital works in Canada, certain available foreign concessional financing and to authorize the transfer of \$2,300,000 from Industry, Trade and Commerce Vote 10, \$700,000 from Industry, Trade and Commerce Vote 25 and \$3,000,000 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	\$ 4,000,000 00			
Transfer from Vote 10	2,300,000 00			
Transfer from Vote 25	700,000 00			
Transfer from Vote 35	3,000,000 00			
	10,000,000 00	10,000,000 00		
Stat. Minister of Industry, Trade and Commerce—Salary and motor car allowance . .	16,999 92	16,999 92		16,999 86
Stat. General incentives to industry for the expansion of scientific research and development in Canada	30,416,274 24	30,416,274 24		31,962,756 07
Stat. Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971	327,988 10	327,988 10		752,548 44
Stat. Contributions to superannuation accounts	2,767,000 00	2,767,000 00		2,400,000 00
Stat. Refunds of amounts credited to revenue in previous years	44,498 86	44,498 86		
Expenditures from appropriations not required for 1973-74				524 23
	231,101,162 12	224,075,377 19	7,025,784 93	193,024,199 39
TOURISM PROGRAM				
25 Program expenditures, the grant listed in the Estimates and contributions	\$ 21,294,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	53,000 00			
	21,347,000 00			
Less transfers to:				
Vote 1	\$299,999 00			
Vote 11b	700,000 00			
	999,999 00			
	20,347,001 00	19,202,464 15	1,144,536 85	16,683,945 13
Stat. Contributions to superannuation accounts	312,000 00	312,000 00		265,000 00
	20,659,001 00	19,514,464 15	1,144,536 85	16,948,945 13

Appropriations and Expenditures—Concluded

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
Department—Concluded					
GRAINS AND OILSEEDS PROGRAM					
30	Operating expenditures	2,148,000 00	1,213,645 80	934,354 20	1,031,560 08
32a	Payments, in accordance with regulations prescribed by the Governor in Council, (a) to persons who are Canadian citizens or landed immigrants within the meaning of the Immigration Act, or in the case of corporations are controlled by shareholders who are Canadian citizens or landed immigrants within the meaning of the Immigration Act and (i) are producers in the designated area, as defined in the Canadian Wheat Board Act, to whom permit books for the 1972-73 crop year have been issued under that Act, (ii) are actual producers of wheat in Ontario who have marketed wheat under the marketing plan of the Ontario Wheat Producers Marketing Board, or (iii) are eligible producers of wheat, as defined in regulations prescribed by the Governor in Council, in places in Canada other than those referred to in subparagraphs (i) and (ii) not exceeding in the aggregate an amount calculated by multiplying the number of bushels of wheat produced in Canada and sold for human consumption in Canada in 1972 by \$1.04½, except that any payment under subparagraph (i) may be made to the Canadian Wheat Board for the account of a producer; and (b) to eligible producers of wheat in Canada outside the designated area as defined in the Canadian Wheat Board Act, who received payments pursuant to the Eastern Wheat Producers Payments Regulations, not exceeding in the case of each such producer the difference between the payment actually made to him pursuant to those Regulations and the maximum payment that would have been authorized if the expression "750" had appeared in place of the expression "500" in paragraph 3(a) of those Regulations and in paragraph (b) of Industry, Trade and Commerce Vote 29b, Appropriation Act No. 1, 1972 and to authorize the transfer of \$1,699,999 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 4, 1973 for the purposes of this Vote \$ 1 00 Transfer from Vote 35 1,699,999 00 Unexpended balance carried forward from 1972-73 appro- priations 68,000,000 00	69,700,000 00	69,385,925 31	314,074 69	63,173,289 67
35	The grant listed in the Estimates and contributions . . . \$ 15,019,000 00 Less transfers to: Vote 11b \$3,000,000 00 Vote 32a 1,699,999 00 4,699,999 00	10,319,001 00	7,391,118 52	2,927,882 48	50,607,419 52
Stat.	Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act	7,477,941 08	7,477,941 08		22,954,746 05
Stat.	Contributions to superannuation accounts	80,000 00	80,000 00		25,000 00
Stat.	Payments in accordance with the Prairie Grain Provisional Payment Act	8,110 33	8,110 33		10,035 78
	Expenditures from appropriations not required for 1973-74	89,733,052 41	85,556,741 04	4,176,311 37	3,870,434 84
		341,493,215 53	329,146,582 38	12,346,633 15	141,672,485 94
Standards Council of Canada					
40	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	1,010,000 00	1,010,000 00		495,700 00
Statistics Canada					
45	Program expenditures and contributions \$ 69,567,473 00 Transfer from Treasury Board Vote 15 public service bi- lingualism 757,960 00	70,325,433 00	65,756,601 42	4,568,831 58	55,732,942 36
Stat.	Contributions to superannuation accounts	3,867,000 00	3,867,000 00		3,927,000 00
Stat.	Refunds of amounts credited to revenue in previous years	953 98	953 98		140 93
		74,193,386 98	69,624,555 40	4,568,831 58	59,660,083 29
	Total	416,696,602 51	399,781,137 78	16,915,464 73	411,801,413 75

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
TRADE-INDUSTRIAL	1973-74	224,076		2,960		227,036
	1972-73	193,024		3,015		196,039
TOURISM	1973-74	19,514		596		20,110
	1972-73	16,949		662		17,611
GRAINS AND OILSEEDS	1973-74	85,557		22		85,579
	1972-73	141,672		19		141,691
Total department	1973-74	329,147		3,578		332,725
	1972-73	351,645		3,696		355,341
Standards Council of Canada	1973-74	1,010				1,010
	1972-73	496				496
Statistics Canada	1973-74	69,625	153	6,881		76,353
	1972-73	59,660	193	4,899		64,366
Grand total	1973-74	399,782	153	10,459		410,088
	1972-73	411,801	193	8,595		420,203

No breakdown by program is available for total department revenue of \$36,635.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
TRADE-INDUSTRIAL PROGRAM								
Domestic-International environment	9,041	8,825			658	626	9,699	9,451
Product innovation	7,208	7,033			121,303	115,921	128,511	122,954
Production efficiency	4,480	4,374			47,482	47,354	51,962	51,728
Market development	24,588	24,000			5,126	4,559	29,714	28,559
Administration	8,261	8,066	188	550			8,449	8,616
Contributions to superannuation accounts	2,767	2,767					2,767	2,767
	56,345	55,065	188	550	174,569	168,460	231,102	224,075
Add: services provided by other departments	2,960	2,960					2,960	2,960
Total cost of program	59,305	58,025	188	550	174,569	168,460	234,062	227,035
TOURISM PROGRAM								
Travel industry development	2,798	2,601			50	50	2,848	2,651
Travel marketing	17,051	15,860			701	369	17,752	16,229
Administration	259	242	35	80			294	322
Contributions to superannuation accounts	312	312					312	312
	20,420	19,015	35	80	751	419	21,206	19,514
Add: services provided by other departments	596	596					596	596
Total cost of program	21,016	19,611	35	80	751	419	21,802	20,110
GRAINS AND OILSEEDS PROGRAM								
Marketing	2,138	1,205	10	9	10,319	7,391	12,467	8,605
Grains payments					77,186	76,872	77,186	76,872
Contributions to superannuation accounts	80	80					80	80
	2,218	1,285	10	9	87,505	84,263	89,733	85,557
Add: services provided by other departments	22	22					22	22
Total cost of program	2,240	1,307	10	9	87,505	84,263	89,755	85,579
Standards Council of Canada								
National standardization					580	580	580	580
International standardization					430	430	430	430
Total cost of program					1,010	1,010	1,010	1,010
Statistics Canada								
Administration and planning	8,030	6,077	1,421	544	19	12	9,470	6,633
Economic accounts and statistical integration	6,461	5,999	45	27			6,506	6,026
Household and institutional statistics	12,346	12,785	66	64			12,412	12,849
Business statistics	24,818	24,401	157	142			24,975	24,543
Statistical services	5,137	5,136	154	136			5,291	5,272
Marketing services	2,173	1,812	48	23			2,221	1,835
Census	9,193	8,556	258	44			9,451	8,600
Contributions to superannuation accounts	3,867	3,867					3,867	3,867
	72,025	68,633	2,149	980	19	12	74,193	69,625
Less: receipts credited to revenue	100	153					100	153
Add: services provided by other departments	6,881	6,881					6,881	6,881
Total cost of program	78,806	75,361	2,149	980	19	12	80,974	76,353

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
TRADE-INDUSTRIAL PROGRAM			
GRANTS			
<i>Domestic-International Environment</i>			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	520	499	176
Grants to the Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry	15	15	15
	535	514	191
<i>Product Innovation</i>			
Grants to universities, provincial research associations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	1,537	1,497	352
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	315	300	212
	1,852	1,797	564
<i>Production Efficiency</i>			
Grants, scholarships, bursaries and awards to promote industrial design	398	393	259
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	15	15	
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	520	498	176
Grants and fellowships to advance the management capabilities and practices of Canadian industry	50	28	
Grants to the Iron Ore Company of Canada	10,000	10,000	
	10,983	10,934	435
<i>Market Development</i>			
Grants, scholarships, bursaries and awards to promote industrial design	25	18	25
	25	18	25
<i>Administration</i>			
Pension to Thomas Davis, West Indies (Jamaican, b258)	1		1
	1		1
CONTRIBUTIONS			
<i>Domestic-International Environment</i>			
Fees for membership in international organizations:			
International Customs Tariffs Bureau	16	17	15
International Sugar Agreement	54	37	42
International Coffee Organization	23	25	24
International Cocoa Conference	6	21	
Contribution to the Footwear Bureau of Canada	25	12	10
Expenditure not required for the current year			2
	124	112	93
<i>Production Innovation</i>			
To assist Canadian manufacturing industry in financing the cost of industrial design projects	600	477	464
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	25,701	25,558	26,537
General incentives to industry for the expansion of scientific research and development in Canada	30,416	30,416	31,963
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
(a) by supporting selected development programs,			
(b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			
(c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials	62,500	57,503	48,325
Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries	1		
Contribution to Fashion Canada	127	104	58
Contribution to the Footwear Manufacturing of Canada	40	6	
Contribution to the Home Furnishing Association	5	5	
Contribution to the Mohawik College	23	16	
Contribution to the Manitoba Fashion Institute	19	19	
Contribution to the St. Hyacinthe College	20	20	
	119,452	114,124	107,347

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
CONTRIBUTIONS—Continued			
<i>Production Efficiency</i>			
To assist manufacturers in Canada who are eligible under the General Adjustment Assistance Program subject to terms and conditions prescribed by the Governor in Council	100	51	48
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council	34,500	34,500	31,500
Contribution to the Canadian Construction Information Corporation	652	652	250
To assist manufacturing and processing industries in undertaking productivity feasibility studies	750	736	683
Contributions to provide for the establishment of development and productivity centres for the benefit of Canadian textiles and clothing industries	1		
Contributions to advance the management capabilities and practices of Canadian industry	150	135	22
Contribution to the Canadian Book Design Competition	18	18	
Payments of GAAP insurance losses	192	192	753
Payments of EDC insurance losses	136	136	
Expenditure not required for the current year			40
	36,499	36,420	33,296
<i>Market Development</i>			
Fees for membership in international organizations:			
International Tin Council	5	7	5
International Rubber Study Group	3	3	2
International Lead and Zinc Study Group	7	7	3
Contributions to develop and sustain exports of Canadian goods and services:			
by increasing the participation of Canadian companies in capital projects abroad; by supporting work to identify and define market opportunities; by supporting work to adjust marketing methods to exploit identified opportunities by stimulating the interest of foreign buyers in Canadian goods and services and by increasing the participation of Canadian companies in trade fairs abroad	3,176	2,859	2,738
Contributions to promote the export of Canadian books	384	361	219
Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds	799	706	20
Contribution to the Chamber de Commerce France/Canada	45	28	16
Contribution to the Canadian Chamber of Commerce	42		
Contribution to the Canadian Crafts Association	6	6	1
Contribution to the Canadian Guild Crafts	6	3	2
Contribution to the World Crafts Council		1	
Contribution to the CNR and Newsprint Association	625	560	
	5,098	4,541	3,006
	174,569	168,460	144,958
TOURISM PROGRAM			
GRANTS			
<i>Travel Industry Development</i>			
Grant to the Travel Industry Association of Canada	50	50	50
	50	50	50
CONTRIBUTIONS			
<i>Travel Industry Development</i>			
Contributions to assist provinces in the formulation of tourism development plans and assistance to Provinces or associations to prepare critical data base information and to improve the technological capability of the tourism industry	581	276	133
Fees for memberships in International Organizations:			
International Union of Official Travel Organizations	19	18	15
Pacific Area Travel Association	3	2	
Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development	58	33	14
Contributions to assist provinces, or organizations designated by the provinces, in undertaking tourist area development projects involving intensive labour content, by contributing not more than seventy-five per cent of the amount expended for each project	40	40	359
	701	369	521
	751	419	571

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
GRAINS AND OILSEEDS PROGRAM			
Grant to the Rapeseed Association of Canada to promote improvement in the manufacture of Canadian rapeseed products	300	300	300
Fees for membership in the International Wheat Council	50	49	38
Contribution to the Canada Grain Council	50	50	47
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	6,019	5,946	2,106
Contributions to the Brazilian Government for technical and construction costs incurred in the construction of grain silos at grain importing and distributing points in Brazil	1,300		
Assistance to Canadian companies and organizations in expending the total effective market for Canadian grains and oilseeds by supporting selected projects	1,340	318	726
Contribution to the Canadian International Grains Institute	710	564	
Payment of carrying costs of temporary wheat reserves	5,833	5,833	21,919
Payment in connection with the Prairie Grains Advance Payments Act	1,645	1,645	1,036
Payments in the 1973-74 fiscal year to eligible Canadian producers of wheat for wheat produced in Canada and sold for human consumption in Canada in 1972	69,700	69,386	63,173
Contribution to Capital Projects—Pilot Plant Corporation	50	25	
Payments to western millers re stop off charges	500	139	
Payments in connection with the Prairie Grain Provisional Payments Act	8	8	10
<i>Expenditure not required for the current year</i>			51,261
	87,505	84,263	140,616
Total department	262,825	253,142	286,145
Standards Council of Canada			
Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act	1,010	1,010	496
Statistics Canada			
CONTRIBUTIONS			
Canada's fee for membership in the Inter-American Statistical Institute	11	10	10
Contribution to the International Statistical Institute	1	1	1
Contribution to the Association for Research in Income and Wealth	1	1	1
Contribution to the Customs Co-operation Council	6		
	19	12	12
Grand total	263,854	254,164	286,653

Net Expenditure by Program and Standard Object

(in thousand of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Total Department	Standards Council of Canada	Statistics Canada	Total
(1) Salaries and wages	34,241 33,303 <i>29,781</i>	4,054 3,848 <i>3,245</i>	960 522 <i>455</i>	39,255 37,673 <i>33,481</i>		52,613 49,665 <i>42,050</i>	91,868 87,338 <i>75,531</i>
(1) Other personnel costs	4,884 4,588 <i>4,112</i>	817 696 <i>671</i>	77 89 <i>25</i>	5,778 5,373 <i>4,808</i>		3,898 3,898 <i>3,947</i>	9,676 9,271 <i>8,755</i>
(2) Transportation and communications	5,890 6,014 <i>4,874</i>	3,133 2,947 <i>2,585</i>	244 135 <i>149</i>	9,267 9,096 <i>7,608</i>		4,201 3,857 <i>3,461</i>	13,468 12,953 <i>11,069</i>
(3) Information	1,951 1,482 <i>1,399</i>	7,529 7,232 <i>6,657</i>	175 7 <i>20</i>	9,655 8,721 <i>8,076</i>		1,699 1,027 <i>1,094</i>	11,354 9,748 <i>9,170</i>
(4) Professional and special services	7,622 7,767 <i>6,326</i>	3,484 2,456 <i>2,050</i>	703 462 <i>335</i>	11,809 10,685 <i>8,711</i>		4,318 4,678 <i>3,640</i>	16,127 15,363 <i>12,351</i>
(5) Rentals	70 151 <i>21</i>	200 151 <i>128</i>		270 303 <i>170</i>		2,966 3,153 <i>2,415</i>	3,236 3,456 <i>2,585</i>
(6) Purchased repair and upkeep	50 67 <i>36</i>	16 12 <i>21</i>		66 79 <i>57</i>		196 135 <i>100</i>	262 214 <i>157</i>
(7) Utilities, materials and supplies	1,440 1,531 <i>1,047</i>	631 1,568 <i>911</i>	59 61 <i>40</i>	2,130 3,160 <i>1,998</i>		2,116 2,213 <i>2,251</i>	4,246 5,373 <i>4,249</i>
(9) Construction and acquisition of machinery and equipment	188 550 <i>350</i>	35 80 <i>89</i>	10 9 <i>12</i>	233 639 <i>451</i>		2,166 980 <i>686</i>	2,399 1,619 <i>1,137</i>
(10) Grants, contributions and other transfer payments	174,569 168,460 <i>144,958</i>	751 419 <i>571</i>	87,505 84,263 <i>140,616</i>	262,825 253,142 <i>286,145</i>	1,010 1,010 <i>496</i>	19 12 <i>12</i>	263,854 254,164 <i>286,653</i>
(12) All other expenditures	197 163 <i>120</i>	9 105 <i>21</i>		206 276 <i>141</i>		1 7 <i>4</i>	207 283 <i>145</i>
Total net expenditures	231,102 224,076 <i>193,024</i>	20,659 19,514 <i>16,949</i>	89,733 85,557 <i>141,673</i>	341,494 329,147 <i>351,646</i>	1,010 1,010 <i>496</i>	74,193 69,625 <i>59,660</i>	416,697 399,782 <i>411,802</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousand of dollars)

	Department	Standards Council of Canada	Statistics Canada	Total
Receipts—				
Budgetary—				
Charged to annual appropriations	287,695	1,010	65,757	354,462
Charged to statutory appropriations	41,450		3,868	45,318
Credited to revenue	36,635		153	36,788
Non-budgetary—				
Loan repayments	84,821			84,821
Total receipts	450,601	1,010	69,778	521,389
OUTLAYS—				
Budgetary—				
Operating	75,365		68,633	143,998
Capital	639		980	1,619
Grants, contributions and other transfer payments	253,142	1010	12	254,164
Credited to revenue	36,635		153	36,788
Non-budgetary—				
Loans to	240,791			240,791
Total outlays	606,572	1,010	69,778	677,360
Net receipts or net outlays (—)	—155,971	nil	nil	—155,971

Revenues

	1973-74	1972-73		1973-74	1972-73
Department			Statistics Canada		
Comparative Summary			Comparative Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments	33,462,600 53	26,354,939 50	A Services and service fees	100,044 98	87,939 31
B Refunds of previous years' expenditure	2,451,664 09	2,035,242 62	B Refunds of previous years' expenditure ..	13,755 48	96,697 19
C Privileges, licences and permits	84 71		C Miscellaneous	39,239 34	8,556 43
D Miscellaneous	720,892 33	365,848 93	Total	\$153,039 80	\$193,192 93
Total	\$36,635,241 66	\$28,756,031 05			
Details			Details		
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments:			A Services and service fees: special tabulations \$46,237; sundries \$53,808		100,045
Interest on loans to the Export Development Corporation	31,003,775		B Refunds of previous years' expenditure		13,756
Interest on other loans	2,458,826	33,462,601	C Miscellaneous		39,239
B Refunds of previous years' expenditure:			Total		\$153,040
Assistance vote repayments	2,281,660				
Sundries	170,004	2,451,664			
C Privileges, licences and permits		85			
D Miscellaneous		720,892			
Total		\$36,635,242			

Note—Statistics Canada distributes SC publications directly and collects the revenue from these sales on behalf of Information Canada in whose revenue account the funds are deposited. This total was \$297,275 in 1973-74 and \$280,856 in 1972-73.

Appendix

Statistics Canada Revolving Fund

(Authorized by Industry, Trade and Commerce Vote L82b,
Appropriation Act No. 1, 1969, 1968-69, c.23)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Deposit with the Receiver General	\$1,325,671	\$ 782,255	Accounts payable	\$1,109,310	\$ 858,897
Accounts receivable	92,623	264,097	Advance payments on work in hand	308,877	186,991
			Due to Canada		
			Surplus per Statement of Operations	107	464
			Working capital advance (maximum \$250,000)		
	<u>\$1,418,294</u>	<u>\$1,046,352</u>		<u>\$1,418,294</u>	<u>\$1,046,352</u>

Certified correct:

W. C. MACIVER

Director, Financial and Administrative Services

Approved:

S. OSTRY

Chief Statistician of Canada

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 17, 1974 to the Minister of Industry, Trade and Commerce.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME:		
Recoveries in respect of special statistical services performed for government departments and agencies and others	\$3,305,792	\$1,626,583
EXPENSE:		
Salaries, wages and employee benefits	1,818,729	1,084,130
Enumerators	382,620	42,073
Professional services	309,649	241,679
Office supplies	239,694	122,495
Accommodation	166,261	70,709
Postage	134,674	1,721
Telephone and telegraph	95,567	8,716
Printing	87,782	12,710
Travel	42,176	24,947
Equipment rental	10,448	4,652
Other	18,085	12,287
	<u>3,305,685</u>	<u>1,626,119</u>
Surplus to be transferred to revenue of Canada	\$ 107	\$ 464

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1974

Balance on deposit with Receiver General per balance sheet	\$1,325,671
Funds received after March 31, 1974:	
Accounts receivable	\$168,277
Advance payments	47,402
	<u>1,541,350</u>
Payments made after March 31, 1974 recorded in the Consolidated Revenue Fund at that date	<u>1,109,416</u>
Balance on deposit with Receiver General per Public Accounts	\$ 431,934

Note: External overhead charges recovered from clients and paid to government departments providing the services have been included for 1974. The 1973 comparative figures have been adjusted to give effect to this change.

AUDITOR GENERAL OF CANADA
Ottawa, July 17, 1974.

THE HONOURABLE ALASTAIR W. GILLESPIE,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the balance sheet of the Statistics Canada Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retro-active effect to the change in the method of recording external overhead charges referred to in the note to the statement of operations, on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 11

**1973-74
PUBLIC ACCOUNTS**

Justice

**Department
Law Reform Commission of Canada
Tax Review Board**

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JUSTICE

Department

Objective

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

Law Reform Commission of Canada

Objective

- To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Tax Review Board

Objective

- To provide an easily accessible and independent tribunal or the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
1 Program expenditures, the grants listed in the Estimates, contributions, travelling and other allowances and expenses for Judges not provided for by the Judges Act including honoraria in respect of the conduct of judicial seminars \$26,711,000 00				
1a To extend the purposes of Justice Vote 1, Appropriation Act No. 4, 1973, to authorize, notwithstanding subsection 21(8) of the Judges Act, travel allowances to be paid to a judge of the district courts of Ontario in respect of his attendance at any place in a district other than that at which or in the immediate vicinity of which he is by law obliged to reside on the same basis as expenses are paid to county judges pursuant to subsection (1) of that section	1 00			
1b	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	97,500 00			
	26,808,502 00	18,307,715 41	8,500,786 59	13,150,767 72
Stat. Minister of Justice—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Judges' salaries, allowances and pensions	19,851,633 72	19,851,633 72		18,560,835 99
Stat. Contributions to superannuation accounts	2,475,000 00	2,475,000 00		2,060,000 00
	49,152,135 64	40,651,349 05	8,500,786 59	33,788,603 63
Law Reform Commission of Canada				
5 Program expenditures	1,551,000 00	1,545,013 65	5,986 35	1,090,764 16
Stat. Contributions to superannuation accounts	36,000 00	36,000 00		
	1,587,000 00	1,581,013 65	5,986 35	1,090,764 16
Tax Review Board				
10 Program expenditures \$ 506,000 00				
Transfer from Treasury Board Vote 15 public service bilingualism	10,000 00			
	516,000 00	403,616 78	112,383 22	363,839 18
Stat. Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act	211,080 68	211,080 68		243,112 05
Stat. Contributions to superannuation accounts	37,000 00	37,000 00		31,000 00
	764,080 68	651,697 46	112,383 22	637,951 23
Total	51,503,216 32	42,884,060 16	8,619,156 16	35,517,319 02

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Lesss: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
	1973-74	40,651	442	3,963		44,172
	1972-73	33,788	303	2,411		35,896
Law Reform Commission of Canada						
	1973-74	1,581		124		1,705
	1972-73	1,091		111		1,202
Tax Review Board						
	1973-74	652	14	94		732
	1972-73	638	1	77		714
Total						
	1973-74	42,884	456	4,181		46,609
	1972-73	35,517	304	2,599		37,812

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Administration	2,886	2,863	144	203	9,255	2,455	12,285	5,521
Legal Services	12,200	10,545					12,200	10,545
Supreme Court	834	832	15	9			849	841
Federal Court	1,168	1,069	30	64			1,198	1,133
Judges' salaries and allowances	16,850	16,858					16,850	16,858
Canadian Judicial Council	196	153	2				198	153
Judges' annuities and allowances to widows					3,097	3,125	3,097	3,125
Contributions to superannuation accounts	2,475	2,475					2,475	2,475
	36,609	34,795	191	276	12,352	5,580	49,152	40,651
Less: receipts credited to revenue	442	442					442	442
Add: services provided by other departments	3,963	3,963					3,963	3,963
Total cost of program	40,130	38,316	191	276	12,352	5,580	52,673	44,172
Law Reform Commission of Canada								
Law Reform Commission of Canada	1,583	1,572	4	9			1,587	1,581
Add: services provided by other departments	124	124					124	124
Total cost of program	1,707	1,696	4	9			1,711	1,705
Tax Review Board								
Tax Review Board	758	632	6	20			764	652
Less: receipts credited to revenue	14	14					14	14
Add: services provided by other departments	94	94					94	94
Total cost of program	838	712	6	20			844	732

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada	1	1	1
Grant to the International Commission of Jurists	10	10	10
Grant to l'institut International de Droit d'Expression Française (I.D.E.F.)	2	2	2
Grants to various associations who are concerned with the development of law in Canada	10	10	10
Grants for research in the legal field	10	10	10
Grant to Canadian Association of Provincial Court Judges	15	15	10
Grant to Centre de Recherches en droit public—Université de Montréal	15	15	
Grant to the University of Windsor to assist in defraying the expenses of a National Conference on the Law and Women	18	18	
Scholarships to encourage student specialization in legislative drafting	16	4	16
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	60	31	28
Pensions under the Judges Act	3,094	3,094	2,584
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	7,539	1,626	22
Contribution to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	700	150	
Contributions to individual neighbourhood projects to assist with the cost of legal aid	200	179	198
Contributions to Native Court-Worker Program	200	60	
Contributions to the University of Saskatchewan project to encourage Native people to enter the legal profession	30	28	
Contribution to Centre of Criminology, University of Toronto	50	50	
Contributions for a summer exchange program between civil and common law students	92	76	
Contributions to Canadian Association of Chiefs of Police and to provinces to employ law students with police forces	240	199	
Contribution to the Canadian Law Information Council	50	2	
Total	12,352	5,580	2,891

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Law Reform Commission of Canada	Tax Review Board	Total
(1) Salaries and wages	29,783	369	480	30,632
	28,167	328	419	28,914
	<i>25,549</i>	<i>252</i>	<i>406</i>	<i>26,207</i>
(1) Other personnel costs . . .	2,486	36	37	2,559
	2,482	36	37	2,555
	<i>2,066</i>		<i>31</i>	<i>2,097</i>
(2) Transportation and Com- munications	1,538	87	101	1,726
	1,600	95	69	1,764
	<i>1,281</i>	<i>108</i>	<i>83</i>	<i>1,472</i>
(3) Information	773	100		873
	428	96	2	526
	<i>383</i>	<i>9</i>		<i>392</i>
(4) Professional and special services	875	945	100	1,920
	997	920	74	1,991
	<i>430</i>	<i>601</i>	<i>87</i>	<i>1,118</i>
(5) Rentals	154	9	5	168
	178	19	6	203
	<i>140</i>	<i>15</i>	<i>6</i>	<i>161</i>
(6) Purchased repair and up- keep	29	5	2	36
	27			27
	<i>19</i>		<i>1</i>	<i>20</i>
(7) Utilities, materials and supplies	605	27	22	654
	676	61	24	761
	<i>497</i>	<i>68</i>	<i>16</i>	<i>581</i>
(9) Construction and acquis- ition of machinery and equipment	191	4	6	201
	277	9	20	306
	<i>386</i>	<i>27</i>	<i>6</i>	<i>419</i>
(10) Grants, contributions and other transfer payments .	12,352			12,352
	5,580			5,580
	<i>2,891</i>			<i>2,891</i>
(12) All other expenditures . . .	366	5	11	382
	239	17	1	257
	<i>146</i>	<i>11</i>	<i>2</i>	<i>159</i>
Total net expenditures . .	49,152	1,587	764	51,503
	40,651	1,581	652	42,884
	<i>33,788</i>	<i>1,091</i>	<i>638</i>	<i>35,517</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Law Reform Commission of Canada	Tax Review Board	Total
RECEIPTS—				
Budgetary—				
Charged to annual ap- propriations	18,307	1,545	404	20,256
Charged to statutory ap- propriations	22,344	36	248	22,628
Credited to revenue . .	442		14	456
Total receipts	41,093	1,581	666	43,340
OUTLAYS—				
Budgetary—				
Operating	34,795	1,572	632	36,999
Capital	276	9	20	305
Grants, contributions and other transfer payments	5,580			5,580
Credited to revenue . .	442		14	456
Total outlays	41,093	1,581	666	43,340
Net receipts or net outlays (—)	nil	nil	nil	nil

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
A Services and service fees	97,837 88	73,419 75
B Refunds of previous years' expenditure . . .	77,975 92	22,965 23
C Miscellaneous	266,250 65	206,824 47
Total	\$442,064 45	\$303,209 45

1973-74

Details

A Services and service fees: court costs \$267, Federal Court fees \$97,571	97,838
B Refunds of previous years' expenditure	77,976
C Miscellaneous—fines and forfeitures \$241,351, Supreme Court fees \$24,133, sundries \$766	266,250
Total	\$442,064

1973-74 1972-73

Tax Review Board

Comparative Summary

Proceeds from sales	617 69	707 10
Refunds of previous years' expenditure	10,510 77	
Miscellaneous	3,030 00	
Total	\$14,158 46	\$707 10

SECTION 12

**1973-74
PUBLIC ACCOUNTS**

Labour

**Department
Information Canada
Canada Labour Relations Board**

CONTENTS

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LABOUR

Department

Objective

- To achieve economic and social progress with justice through the promotion of good industrial relations and improved working conditions.

Information Canada

Objectives

- To explain many aspects of federal government policies and programs to Canadians; to provide information that will assist the government in assessing what Canadians think about federal policies and programs; on request, to co-ordinate federal information programs and assist departments and agencies to improve the quality and efficiency of their information services.
- To provide an effective and economical exhibit and display service to federal government departments and agencies on a recovery basis.

Canada Labour Relations Board

Objective

- To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	\$14,839,000 00			
1a To extend the purposes of Labour Vote 1, Appropriation Act No. 4, 1973, to authorize payments of benefits in accordance with terms and conditions prescribed by the Governor in Council to workers in leather footwear and tanning industries in circumstances where a significant number become unemployed as a result of implementation of the federal government leather footwear and tanning industries adjustment program	1 00			
1b To extend the purposes of the Government Employees Compensation Act to authorize compensation payments to Mrs. Doris Ryckman in the current and subsequent fiscal years as if the death of F. S. Ryckman were an accident described in subparagraph 3 (1) (a) (i) of that Act which occurred in British Columbia and to repeal Vote 450, chapter 50, Statutes of 1936	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	165,900 00			
	15,004,902 00			
Less transfer to Vote 10a	280,000 00			
	14,724,902 00	13,285,015 58	1,439,886 42	12,198,139 54
Stat. Minister of Labour—Salary and motor car allowance	16,999 92	16,999 92		16,939 52
Stat. Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)	6,791,424 89	6,791,424 89		6,369,438 99
Stat. Contributions to superannuation accounts	786,000 00	786,000 00		685,000 00
Expenditures from appropriations not required for 1973-74				708 91
	22,319,326 81	20,879,440 39	1,439,886 42	19,270,226 00
Information Canada				
5 Program expenditures and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public and authority to spend revenue received during the year	\$10,521,000 00			
5b To extend the purposes of Labour Vote 5, Appropriation Act No. 4, 1973, to include reimbursement in the amount of \$247,283 for the operating loss to March 31, 1973 of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	165,500 00			
	10,686,501 00	10,593,153 46	93,347 54	9,058,875 72
Stat. Contributions to superannuation accounts	373,000 00	373,000 00		303,000 00
	11,059,501 00	10,966,153 46	93,347 54	9,361,875 72
Canada Labour Relations Board				
10a Program expenditures—To authorize the transfer of \$280,000 from Labour Vote 1, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of	\$ 1,029,000 00			
Transfer from Vote 1	280,000 00			
	1,309,000 00	1,272,666 99	36,333 01	260,381 00
Total	34,687,827 81	33,118,260 84	1,569,566 97	28,892,483 68

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1973-74	20,879	15	1,487		22,351
	1972-73	19,270	104	2,609		21,775
Information Canada	1973-74	10,966	3,410	1,038		8,594
	1972-73	9,362	3,249	1,358		7,471
Canada Labour Relations Board	1973-74	1,273	5	24		1,292
	1972-73	260	1			259
Total	1973-74	33,118	3,430	2,549		32,237
	1972-73	28,892	3,354	3,967		29,505

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
General administration	3,204	3,251	681	23	20	20	3,905	3,294
Public relations and information services	1,084	1,182	9	4			1,093	1,186
Industrial relations	1,991	1,850	3	25			1,994	1,875
Employment standards	4,578	4,026	15	33	15	15	4,608	4,074
Research and development	2,593	2,455	9	5	65	65	2,667	2,525
Transitional assistance benefits					75	30	75	30
Adjustment assistance benefits					400	318	400	318
Payments of compensation respecting public service employees and merchant seamen	6,777	6,777			14	14	6,791	6,791
Contributions to superannuation accounts	786	786					786	786
	21,013	20,327	717	90	589	462	22,319	20,879
Less: receipts credited to revenue		15						15
Add: services provided by other departments	1,487	1,487					1,487	1,487
Total cost of program	22,500	21,799	717	90	589	462	23,806	22,351
Information Canada								
Enquiry services	1,835	2,042	203	201			2,038	2,243
Communication services	984	866		6			984	872
Publishing and distributing services	5,610	4,929	18	12			5,628	4,941
Audio-visual services	168	378					168	378
Administration	1,950	2,223	14	26			1,964	2,249
Contributions to superannuation accounts	373	373					373	373
	10,920	10,811	235	245			11,155	11,056
Less: receipts and revenues credited to the vote	95	90					95	90
	10,825	10,721	235	245			11,060	10,966
Less: receipts credited to revenue	4,000	3,410					4,000	3,410
Add: services provided by other departments	1,038	1,038					1,038	1,038
Total cost of program	7,863	8,349	235	245			8,098	8,594
Canada Labour Relations Board								
Canada Labour Relations Board	1,118	1,041	191	232			1,309	1,273
Less: receipts credited to revenue		5						5
Add: services provided by other departments		24						24
Total cost of program	1,118	1,060	191	232			1,309	1,292

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Grant to Labour College of Canada	20	20	20
Grants for special research studies in the labour field	15	15	11
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute	25	25	25
Grants for special research studies in the labour field	40	40	38
Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council, to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada-United States agreement on automotive products including undischarged commitments of previous years	75	30	156
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile and clothing industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable	400	318	184
Merchant Seamen Compensation—supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	14	14	15
Total	589	462	449

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Information Canada	Canada Labour Relations Board	Total
(1) Salaries and wages	9,225 8,846 <i>8,249</i>	4,375 3,912 <i>3,537</i>	718 686 <i>171</i>	14,318 13,444 <i>11,957</i>
(1) Other personnel costs	6,303 6,302 <i>6,018</i>	373 373 <i>311</i>	3	6,679 6,675 <i>6,329</i>
(2) Transportation and communications	735 845 <i>781</i>	1,686 456 <i>1,090</i>	165 125 <i>24</i>	2,586 1,426 <i>1,895</i>
(3) Information	980 807 <i>699</i>	363 99 <i>323</i>	78 24 <i>58</i>	1,421 930 <i>1,080</i>
(4) Professional and special services	3,224 2,817 <i>2,346</i>	1,096 2,695 <i>1,156</i>	93 112 <i>1</i>	4,413 5,624 <i>3,503</i>
(5) Rentals	63 55 <i>69</i>	89 102 <i>55</i>	6 9	158 166 <i>124</i>
(6) Purchased repair and upkeep	28 29 <i>21</i>	11 14 <i>21</i>		39 43 <i>42</i>
(7) Utilities, materials and supplies	207 285 <i>243</i>	2,878 2,912 <i>2,696</i>	43 83 <i>2</i>	3,128 3,280 <i>2,941</i>
(9) Construction and acquisition of machinery and equipment	717 90 <i>194</i>	284 245 <i>246</i>	191 232 <i>4</i>	1,192 567 <i>444</i>
(10) Grants, contributions and other transfer payments	589 462 <i>449</i>	247		589 709 <i>449</i>
(12) All other expenditures	248 341 <i>201</i>	1 <i>1</i>	12 2	260 344 <i>202</i>
(1-12) Total	22,319 20,879 <i>19,270</i>	11,155 11,056 <i>9,436</i>	1,309 1,273 <i>260</i>	34,783 33,208 <i>28,966</i>
(13) Less: receipts and revenues credited to the vote		95 90 <i>74</i>		95 90 <i>74</i>
Total net expenditures	22,319 20,879 <i>19,270</i>	11,060 10,966 <i>9,362</i>	1,309 1,273 <i>260</i>	34,688 33,118 <i>28,892</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Information Canada	Canada Labour Relations Board	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	13,285	10,593	1,273	25,151
Charged to statutory appropriations	7,594	373		7,967
Credited to appropriations		90		90
Credited to revenue	15	3,410	5	3,430
Total receipts	20,894	14,466	1,278	36,638
OUTLAYS—				
Budgetary—				
Operating	20,327	10,811	1,041	32,179
Capital	90	245	232	567
Grants, contributions and other transfer payments	462			462
Credited to revenue	15	3,410	5	3,430
Total outlays	20,894	14,466	1,278	36,638
Net receipts or net outlays (—)	nil	nil	nil	nil

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
Return on investments	288 11	362 33
Proceeds from Sales	282 35	407 67
Services and service fees	3,046 91	2,504 10
Refunds of previous years' expenditure	10,097 09	10,193 62
Miscellaneous	1,601 13	90,355 26
Total	\$15,315 59	\$103,822 98

	1973-74	1972-73
Information Canada		
Comparative Summary		
Non-Tax Revenue—		
Privileges, licences and permits	44,062 93	45,331 71
Proceeds from sales	3,315,466 15	3,201,180 19
Services and service fees	200 00	
Refunds previous years' expenditure	31,951 26	2,716 16
Miscellaneous	18,296 66	178 15
Total	\$3,409,977 00	\$3,249,406 21

	1973-74	1972-73
Canada Labour Relations Board		
Comparative Summary		
Non-Tax Revenue—		
A Proceeds from sales	5,013 75	1,345 75
B Refunds of previous years' expenditure	197 00	
Total	\$5,210 75	\$1,345 75

	1973-74
Details	
Non-Tax Revenue—	
A Proceeds from sales: sale of transcripts	5,014
B Refunds of previous years' expenditure	197
Total	\$5,211

Appendix

Information Canada—Expositions Revolving Fund

(Authorized by Supply and Services Vote L149b, Appropriation Act No. 1, 1970)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current—			Current—		
Accounts receivable	\$259,005	\$126,043	Accounts payable and accrued liabilities	\$ 4,767	\$ 47,724
Inventories—at cost			Advances by departments and agencies of the		
Production materials	63,589	52,605	Government of Canada	109,007	104,433
Work-in-process	12,792			113,774	152,157
	335,386	178,648	Proprietary equity of Canada—		
Capital assets—at cost			Working capital advances (authorized \$1,750,000)	731,403	245,245
Machinery and equipment	212,352	179,576	Less: Replacement funds available for purchase of		
Furniture and fixtures	115,670	112,707	capital assets	111,172	87,891
	328,022	292,283		620,231	157,354
Less: Accumulated provision for replacement	129,813	95,280	Assets financed from parliamentary appropriations	336,353	311,933
	198,209	197,003	Deficit		
			Balance at beginning of year	245,793	(1,490)
			Net loss for the year	536,763	247,283
				782,556	
			Less: Recovered under the authority of Labour		
			Vote 5b, Appropriation Act No. 1, 1974	245,793	
			Balance at end of year	536,763	245,793
				419,821	223,494
	\$533,595	\$375,651		\$533,595	\$375,651

Certified correct:

J. C. DOUGLAS
Director

Approved:

G. R. D'AVIGNON
Director General
Information Canada

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 23, 1974 to the Minister responsible for Information Canada.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Sales—		
Exhibition and displays	\$5,849,811	\$5,970,301
Cost of sales—		
Direct		
Materials	662,946	645,499
Labour	525,380	508,776
Exhibit space rental costs	307,676	340,740
Customs, freight and duty	425,111	512,080
Travel and communications	118,620	57,266
Subcontracts	1,791,452	1,644,064
Indirect		
Project management	551,459	571,105
Shop production	620,921	652,385
Design and drafting	608,970	572,878
Receiving and shipping	188,441	191,566
Storage	61,214	63,496
	5,862,190	5,759,855
Less: Work-in-process	12,792	
	5,849,398	5,759,855
Administration expense	537,176	457,729
	6,386,574	6,217,584
Net loss for the year	\$ 536,763	\$ 247,283

AUDITOR GENERAL OF CANADA
Ottawa, August 23, 1974.

THE HONOURABLE JOHN C. MUNRO,
MINISTER OF LABOUR,
OTTAWA.

Sir,

I have examined the balance sheet of the Information Canada—Expositions Revolving Fund as at March 31, 1974 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Information Canada—Expositions Revolving Fund as at March 31, 1974 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 13

**1973-74
PUBLIC ACCOUNTS**

Manpower and Immigration

**Department
Immigration Appeal Board
Unemployment Insurance Commission**

CONTENTS

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MANPOWER AND IMMIGRATION

Department

Objectives

- To provide direction and efficient and timely service to the department, direct the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.
- To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand qualitatively, quantitatively and geographically.
- To stimulate economic growth and encourage social and cultural development by the recruitment of immigrants with the skills required by the Canadian economy, or by the admission of relatives of Canadian residents or refugees on humanitarian grounds, and the entry of non-immigrants whose presence serves these same ends. On the other hand, it assists in the protection of Canadian national security, public health, and general welfare against persons from other countries whose presence in Canada would endanger these interests.
- To ensure that departmental policies and programs are developed, planned and altered as necessary to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

Immigration Appeal Board

Objective

- To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal, but also on discretionary grounds.

Unemployment Insurance Commission

Objectives

- To administer contracts entered into under the Government Annuities Act.
- To provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

NOTES: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1973-74 expenditures in respect to the rehabilitation of disabled persons were transferred from this department to the Department of National Health and Welfare and expenditures in respect to the opportunities for youth program were transferred to this department from the Department of the Secretary of State.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-1974		1973-1974		Unexpended Balances	1972-1973 Expenditures
	Appropriations	Expenditures	Expenditures			
	\$	\$	\$	\$		
Department						
ADMINISTRATION PROGRAM						
1 Program expenditures	\$ 17,164,000 00					
1a	2,071,000 00					
Transfer from Treasury Board Vote 15 public service bilingualism	874,500 00					
		20,109,500 00	18,580,577 57	1,528,922 43		15,888,953 70
Stat. Minister of Manpower and Immigration—Salary and motor car allowance . .		16,999 92	16,999 92			16,999 90
Stat. Contributions to superannuation accounts		923,000 00	923,000 00			874,000 00
		21,049,499 92	19,520,577 49	1,528,922 43		16,779,953 60
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM						
5 Operating expenditures, payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act and recoverable expenditures on behalf of the Unemployment Insurance Act, 1971	\$266,370,000 00					
5a	9,155,000 00					
5b To authorize the transfer of \$42,237,999 from Manpower and Immigration Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00					
Transfer from Vote 10	42,237,999 00					
Transfer from Secretary of State Vote 30 for opportu- nities for youth	2,599,000 00					
Transfer from Treasury Board Vote 10 student summer employment	2,455,000 00					
		322,817,000 00	318,115,282 97	4,701,717 03		283,518,397 19
10 The grant listed in the Estimates and contributions, including payments to municipal and other public bodies and community organizations and private groups in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	\$274,188,000 00					
10a	151,900,000 00					
Transfer from Secretary of State Vote 35 for opportu- nities for youth	35,325,000 00					
Transfer from Treasury Board Vote 10 student summer employment	100,000 00					
	461,513,000 00					
Less transfer to Vote 5	42,237,999 00					
		419,275,001 00	374,921,750 43	44,353,250 57		426,205,764 76
Stat. Contributions to superannuation accounts		5,830,000 00	5,830,000 00			5,753,000 00
Stat. Write-off of active assets		326,947 78	326,947 78			
		748,248,948 78	699,193,981 18	49,054,967 60		715,477,161 95
IMMIGRATION PROGRAM						
15 Program expenditures and contributions	\$ 31,801,000 00					
15a	3,098,000 00					
15b	467,000 00					
		35,366,000 00	34,243,094 40	1,122,905 60		31,591,603 76
Stat. Contributions to superannuation accounts		1,762,000 00	1,762,000 00			1,590,000 00
Stat. Write-off of active assets		804,381 27	804,361 27			443,175 24
Stat. Refunds of amounts credited to revenue in previous years		19,469 73	19,469 73			9,517 50
		37,951,851 00	36,828,945 40	1,122,905 60		33,634,296 50
PROGRAM DEVELOPMENT SERVICE PROGRAM						
20 Program expenditures, the grants listed in the Estimates and contri- butions	\$ 7,530,000 00					
20a	374,000 00					
		7,904,000 00	6,868,765 41	1,035,234 59		6,786,879 54
Stat. Contributions to superannuation accounts		402,000 00	402,000 00			390,000 00
		8,306,000 00	7,270,765 41	1,035,234 59		7,176,879 54
		815,556,299 70	762,814,269 48	52,742,030 22		773,068,291 59
Immigration Appeal Board						
25 Program expenditures	\$ 1,288,000 00					
25b	624,000 00					
		1,912,000 00	1,456,636 94	455,363 06		1,005,930 66
Stat. Contributions to superannuation accounts		79,000 00	79,000 00			74,000 00
		1,991,000 00	1,535,636 94	455,363 06		1,079,930 66

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Unemployment Insurance Commission				
ANNUITIES PROGRAM				
30 Program expenditures	1,320,000 00	1,168,397 04	151,602 96	1,128,409 37
Stat. Contributions to superannuation accounts	86,000 00	86,000 00		96,000 00
Stat. Payments under the Supplementary Retirement Benefits Act	1,127 76	1,127 76		
Expenditures from appropriations not required for 1973-74				1,786,722 76
	1,407,127 76	1,255,524 80	151,602 96	3,011,132 13
ADMINISTRATION PROGRAM				
Stat. Government's contribution to the Unemployment Insurance Account	856,176,615 00	856,176,615 00		
Stat. Government's contribution in respect of fishermen's benefits	21,358,654 00	21,358,654 00		36,756,193 96
Expenditures from appropriations not required for 1973-74				231 16
	877,535,269 00	877,535,269 00		36,756,425 12
	878,942,396 76	878,790,793 80	151,602 96	39,767,557 25
Total	1,696,489,696 46	1,643,140,700 22	53,348,996 24	813,915,779 50

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	19,520	5	1,978		21,493
	1972-73	16,780	4	1,778		18,554
DEVELOPMENT AND UTILIZATION OF MANPOWER	1973-74	699,194	2,077	11,298		708,415
	1972-73	715,477	2,555	10,368		723,290
IMMIGRATION	1973-74	36,829	577	3,485		39,737
	1972-73	33,634	597	3,260		36,297
PROGRAM DEVELOPMENT SERVICES	1973-74	7,271	90	618		7,799
	1972-73	7,177	1	645		7,821
Total department	1973-74	762,814	2,749	17,379		777,444
	1972-73	773,068	3,157	16,051		785,962
Immigration Appeal Board	1973-74	1,536		232		1,768
	1972-73	1,080	1	217		1,296
Unemployment Insurance Commission	1973-74	878,791		220		879,011
	1972-73	39,768		137		39,905
Grand total	1973-74	1,643,141	*2,749	17,831		1,658,223
	1972-73	813,916	3,158	16,405		827,163

*Does not include amounts credited to non-tax revenue for Unemployment Insurance Commission: refunds of previous years' expenditures \$8,485; miscellaneous \$1,181,485.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
General administration	1,801	2,081	27	34			1,828	2,115
Financial and management services	10,131	7,985	89	100			10,220	8,085
Information services	1,001	990	1	10			1,002	1,000
Personnel services	2,305	1,657	15	23			2,320	1,680
Regional administration	4,578	5,532	24	90			4,602	5,622
Canada manpower and immigration council	154	92	1	3			155	95
Contributions to superannuation accounts	923	923					923	923
	20,893	19,260	157	260			21,050	19,520
Less: receipts credited to revenue		5						5
Add: services provided by other departments	1,978	1,978					1,978	1,978
Total cost of program	22,871	21,233	157	260			23,028	21,493
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration	14,150	22,413	167	1,471			14,317	23,884
Employment and training services	307,902	294,469	1,117	163	419,275	374,922	728,294	669,554
Contributions to superannuation accounts	5,830	5,830					5,830	5,830
	327,882	322,712	1,284	1,634	419,275	374,922	748,441	699,268
Less: receipts and revenues credited to the vote	192	74					192	74
	327,690	322,638	1,284	1,634	419,275	374,922	748,249	699,194
Less: receipts credited to revenue	11	2,077					11	2,077
Add: services provided by other departments	11,298	11,298					11,298	11,298
Total cost of program	338,977	331,859	1,284	1,634	419,275	374,922	759,536	708,415
IMMIGRATION PROGRAM								
Program administration	2,932	3,790	88	211		1	3,020	4,002
Recruitment and selection	13,617	16,541	24	68	1,558	1,360	15,199	17,969
Enforcement and control	17,804	13,015	166	68		13	17,970	13,096
Contributions to superannuation accounts	1,762	1,762					1,762	1,762
	36,115	35,108	278	347	1,558	1,374	37,951	36,829
Less: receipts credited to revenue	771	577					771	577
Add: services provided by other departments	3,485	3,485					3,485	3,485
Total cost of program	38,829	38,016	278	347	1,558	1,374	40,665	39,737
PROGRAM DEVELOPMENT SERVICE PROGRAM								
Administration	577	406	5	10			582	416
Planning, evaluation and research	3,551	2,648	10	30	50	23	3,611	2,701
Manpower information and analysis	2,361	2,429	15	57			2,376	2,486
Training research and analysis	1,053	967	2	27	280	272	1,335	1,266
Contributions to superannuation accounts	402	402					402	402
	7,944	6,852	32	124	330	295	8,306	7,271
Less: receipts credited to revenue		90						90
Add: services provided by other departments	618	618					618	618
Total cost of program	8,562	7,380	32	124	330	295	8,924	7,799
Immigration Appeal Board								
Administration and support services	1,900	1,450	91	86			1,991	1,536
Add: services provided by other departments	232	232					232	232
Total cost of program	2,132	1,682	91	86			2,223	1,768
Unemployment Insurance Commission								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	1,313	1,169	7				1,320	1,169
Payments under the Supplementary Retirement Benefits Act	1	1					1	1
Contributions to superannuation accounts	86	86					86	86
	1,400	1,256	7				1,407	1,256

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Unemployment Insurance Commission—Concluded								
ANNUITIES PROGRAM—Concluded								
Add: services provided by other departments	220	220					220	220
Total cost of program	1,620	1,476	7				1,627	1,476
ADMINISTRATION PROGRAM								
Government's contribution in respect of fishermen's benefits					21,359	21,359	21,359	21,359
Government's contribution to the Unemployment Insurance Account					856,176	856,176	856,176	856,176
Total cost of program					877,535	877,535	877,535	877,535

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74	1973-74	1972-73
	Appropriations	Expenditures	Expenditures
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
Grant to Frontier College of Canada	50	50	50
Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	250	240	250
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	585	585	506
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	10,131	8,861	11,600
Payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	158,500	147,735	146,167
Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower	10,065	5,631	353
Payments to individuals under the Manpower Mobility Regulations section 16, Trainee Travel Grant	2,800	2,622	
Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects of a non-profit making nature undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the Community	161,900	142,874	195,046
Payments to employers and provinces under agreements entered into by the Minister of Manpower and Immigration with employers and provinces in connection with the Training-on-the-Job Program	39,569	30,976	41,397
Contributions for Opportunities for Youth Projects	35,425	35,348	30,740
Expenditures not required for the current year			97
	419,275	374,922	426,206
IMMIGRATION PROGRAM			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants	1,375	1,191	4,494
Contributions to immigrant welfare organizations	183	183	150
	1,558	1,374	4,644
PROGRAM DEVELOPMENT SERVICE PROGRAM			
Grants for manpower research and development	50	23	39
Payments in accordance with Section 10 of the Adult Occupational Training Act for Manpower Training Research Projects	280	272	21
	330	295	60
Total department	421,163	376,591	430,910
Unemployment Insurance Commission			
ADMINISTRATION PROGRAM			
Government's contribution to the Unemployment Insurance Account	856,176	856,176	
Government's contribution in respect of fishermen's benefits	21,359	21,359	36,756
Expenditures not required for the current year			1,787
	877,535	877,535	38,543
Grand total	1,298,698	1,254,126	469,453

Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Development and Utilization of Manpower Program	Immigra- tion Program	Program Develop- ment Service Program	Total Depart- ment	Immigra- tion Appeal Board	Unemployment Insurance Commission	Total
(1) Salaries and wages	13,048 12,038 <i>10,571</i>	89,257 86,355 <i>75,053</i>	25,849 25,177 <i>20,653</i>	5,454 4,673 <i>4,193</i>	133,608 128,243 <i>110,470</i>	1,390 1,045 <i>801</i>	1,091 970 <i>1,031</i>	136,089 130,258 <i>112,302</i>
(1) Other personnel costs	935 935 <i>885</i>	5,984 6,035 <i>5,940</i>	3,083 3,058 <i>3,022</i>	405 404 <i>394</i>	10,407 10,432 <i>10,241</i>	79 79 <i>74</i>	88 116 <i>100</i>	10,574 10,627 <i>10,415</i>
(2) Transportation and communications	2,019 2,091 <i>1,567</i>	6,089 7,305 <i>6,136</i>	2,883 2,867 <i>2,581</i>	367 361 <i>273</i>	11,358 12,624 <i>10,557</i>	187 134 <i>86</i>	3 13 <i>24</i>	11,548 12,771 <i>10,667</i>
(3) Information	220 84 <i>48</i>	2,141 1,866 <i>1,424</i>	1,596 1,413 <i>460</i>	327 343 <i>186</i>	4,284 3,706 <i>2,118</i>	50 33 <i>35</i>		4,334 3,739 <i>2,153</i>
(4) Professional and special services	2,876 2,339 <i>2,225</i>	221,525 218,499 <i>198,445</i>	1,105 1,114 <i>722</i>	1,155 760 <i>1,796</i>	226,661 222,712 <i>203,188</i>	71 87 <i>30</i>	200 140 <i>53</i>	226,932 222,939 <i>203,271</i>
(5) Rentals	325 414 <i>299</i>	337 706 <i>431</i>	134 135 <i>84</i>	7 40 <i>40</i>	803 1,295 <i>854</i>	9 8 <i>1</i>		812 1,303 <i>855</i>
(6) Purchased repair and upkeep	90 26 <i>45</i>	43 29 <i>11</i>	20 4 <i>11</i>	5 3 <i>1</i>	158 62 <i>68</i>	17 3 <i>4</i>		175 65 <i>72</i>
(7) Utilities, materials and supplies	1,332 1,295 <i>939</i>	1,740 1,574 <i>1,136</i>	463 472 <i>383</i>	199 268 <i>198</i>	3,734 3,609 <i>2,656</i>	93 58 <i>34</i>	17 13 <i>13</i>	3,844 3,680 <i>2,703</i>
(9) Construction and acquisition of machinery and equipment	157 260 <i>195</i>	1,284 1,634 <i>689</i>	278 347 <i>577</i>	32 124 <i>36</i>	1,751 2,365 <i>1,497</i>	91 86 <i>14</i>	7 <i>4</i>	1,849 2,451 <i>1,515</i>
(10) Grants, contributions and other transfer pay- ments		419,275 374,922 <i>426,206</i>	1,558 1,374 <i>4,644</i>	330 295 <i>60</i>	421,163 376,591 <i>430,910</i>		877,535 877,535 <i>38,543</i>	1,298,698 1,254,126 <i>469,453</i>
(12) All other expenditures	48 38 <i>6</i>	766 343 <i>6</i>	982 868 <i>497</i>	25 1,249 <i>509</i>	1,821 1,249 <i>509</i>	4 3 <i>1</i>	2 4 <i></i>	1,827 1,256 <i>510</i>
(1-12) Total	21,050 19,520 <i>16,780</i>	748,441 699,268 <i>715,477</i>	37,951 36,829 <i>33,634</i>	8,306 7,271 <i>7,177</i>	815,748 762,888 <i>773,068</i>	1,991 1,536 <i>1,080</i>	878,943 878,791 <i>39,768</i>	1,696,682 1,643,215 <i>813,916</i>
(13) Less: receipts and revenues credited to the vote		192 74			192 74			192 74
Total net expenditures	21,050 19,520 <i>16,780</i>	748,249 699,194 <i>715,477</i>	37,951 36,829 <i>33,634</i>	8,306 7,271 <i>7,177</i>	815,556 762,814 <i>773,068</i>	1,991 1,536 <i>1,080</i>	878,943 878,791 <i>39,768</i>	1,696,490 1,643,141 <i>813,916</i>

Amounts in roman type are 1973-74 appropriations.
Amounts in bold face type are 1973-74 expenditures.
Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Funds				Liability Accounts				Unemployment Insurance Commission	Total
		Immigration Appeal Board	Assisted Passage Loans	Assisted Movement Loans	Advances to Posts and Loans to employees on Posting Abroad	(Deposit and Trust) Immigration Guarantee Fund	Suspense				
							General Suspense	Paylist Deductions			
RECEIPTS—											
Budgetary—											
Charged to annual appropriations	752,655	1,457								1,168	755,280
Charged to statutory appropriations . . .	10,085	79								877,622	887,786
Credited to appropriations	74										74
Credited to revenue	2,749										2,749
Non-budgetary—											
Interest receipts			57		12						69
Other income						1,199	178	4			1,381
Advances from Department of Finance . .										1,164,280	1,164,280
Loans from Department of Finance . . .										555,000	555,000
Loan repayments			1,650	328	144						2,122
Total receipts	765,563	1,536	1,707	328	156	1,199	178	4		2,598,070	3,368,741
OUTLAYS—											
Budgetary—											
Operating	383,858	1,450				2,033	169	4		1,168	388,682
Capital	2,365	86									2,451
Grants, contributions and other transfer payments	376,591									877,622	1,254,213
Credited to revenue	2,749										2,749
Non-budgetary—											
Loans to			123		171						294
Advance										1,164,280	1,164,280
Loan repayments			57		12					555,000	555,069
Total outlays	765,563	1,536	180		183	2,033	169	4		2,598,070	3,367,738
Net receipts or net outlays (—)	nil	nil	1,527	328	-27	-834	9	nil		nil	1,003

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	78,489 32	90,191 51
Proceeds from sales		6 00
B Services and service fees	26,185 51	25,444 91
C Refunds of previous year's expenditures	2,066,164 19	2,595,194 21
D Miscellaneous	578,111 50	446,697 84
Total	<u>\$2,748,950 52</u>	<u>\$3,157,534 47</u>

1973-74

Details

Non-Tax Revenue—		
A Return on investments:		
Development and Utilization of Manpower—interest on manpower mobility loans \$61; rentals \$5,723	5,784	
Immigration—interest on posting loans \$12,045; interest on assisted passage loans to immigrants \$57,440; interest on Czechoslovakian student loans \$1,020; interest on settler's loans \$340; rentals \$1,860	<u>72,705</u>	78,489
B Services and service fees:		
Immigration—fees for special services rendered to transportation companies \$2,094; rebate on cable and telegram charges \$23,626; sundries \$466		26,186
C Refund of previous years' expenditures:		
Departmental Administration	4,553	
Development and Utilization of Manpower—refund of Canada manpower training allowances overpayments \$159,180; Canada manpower mobility allowances overpayments \$4,483; Canada manpower training-on-the-job overpayments \$3,218; Canada manpower training purchases overpayments \$555,800; local initiative contracts overpayments \$854,422; opportunities for youth overpayments \$46,383; salary overpayments \$295; cancelled cheques—Canada manpower training allowances, Canada manpower mobility program and Canada manpower training-on-the-job program \$80,198; agricultural manpower agreements \$31,366; sundries \$175,798	1,911,143	
Immigration—repatriation (distressed Canadians) \$350; loans to Czechoslovakian students \$5,251; assistance to immigrants \$16,826; transportation assistance to Canadian citizens and settlers \$15,578; sundries \$22,526	60,531	
Planning and Research	89,903	
Immigration Appeal Board	<u>34</u>	2,066,164
D Miscellaneous:		
Departmental Administration	41	
Development and Utilization of Manpower: training in industry contract holdbacks adjustments \$100,374; local initiative contract holdbacks adjustments \$14,294; training-on-the-job contract holdbacks adjustments \$45,448; sundries \$221	160,337	
Immigration: deportation and detention expenses \$249,341; fines and forfeitures \$160,955; sundries \$7,438	<u>417,734</u>	578,112
Total		<u>\$2,748,951</u>

1973-74

1972-73

Unemployment Insurance Commission

Comparative Summary

Non-tax Revenue—		
A Refunds of previous years' expenditure	8,485 02	26,436 48
B Miscellaneous	1,181,484 93	142,355 75
Total	<u>\$1,189,969 95</u>	<u>\$168,792 23</u>

1973-74

Details

Non-Tax Revenue—		
A Refund of previous years' expenditure	8,485	
B Miscellaneous: Annuities—includes \$1,018,463 refunded to Consolidated Revenue Fund as a result of the revised actuarial valuation for fiscal year 1972-73; Unemployment Insurance Commission—fines \$159,484, unidentified items \$3,538		1,181,485
Total		<u>\$1,189,970</u>

Appendix 1

Manpower and Immigration Working Capital Advance
for Advances to Posts and to Employees on Posting Abroad

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Advances					
Employee loans	\$226,214	\$199,425	Working capital advance	\$226,214	\$199,425

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973
Opening Balance April 1, 1973		\$199,425
Employee loans	\$171,147	\$167,921
Advances to posts		\$171,147
		\$370,572
Employee loan repayments	\$144,358	\$111,231
Advances to posts credited		\$144,358
		\$226,214
		\$199,425

Note—Advances for rental security deposits and posts abroad were transferred to the Department of External Affairs during 1971-72. Interest of \$12,045 was credited to Return on Investments.

Appendix 2

Assisted Movement Loans

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Loans outstanding		\$327,674	Working capital advance		\$327,674

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973
Opening Balance April 1, 1973		\$327,674
Loan repayments	\$ 726	\$662
Adjustment to control		300
Loans written off	326,948	
		327,674
		962
		\$327,674

Note—Interest charged at the rate of 5 3/4% per annum amounted to \$61 and was credited to Return on Investments. All accounts were deleted under Authority of Section 18 of the Financial Administration Act.

Appendix 3

Assisted Passage Loan Fund

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Loans outstanding	\$3,396,291	\$4,937,580	Working capital advance	\$3,397,854	\$4,924,550
Reconciliation	1,563	13,030			
	<u>\$3,397,854</u>	<u>\$4,924,550</u>		<u>\$3,397,854</u>	<u>\$4,924,550</u>

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973
Opening Balance April 1, 1973		\$4,924,550
Loans granted		122,820
		<u>5,047,370</u>
Loan repayments	\$846,189	\$1,118,475
Loans written off	<u>803,327</u>	<u>417,674</u>
	<u>1,649,516</u>	<u>1,536,149</u>
	<u>\$3,397,854</u>	<u>\$4,924,550</u>

Note—Interest of \$57,440 was credited to Return of Investments. Interest receivable on loans at March 31, 1974, amounted to \$122,336. 3,458 loans were deleted under authority of Section 18 of the Financial Administration Act.

SECTION 14

**1973-74
PUBLIC ACCOUNTS**

National Defence

**Department
Defence Construction (1951) Limited**

CONTENTS

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NATIONAL DEFENCE

Department

Objectives

DEFENCE SERVICES PROGRAM—

To ensure the security of Canada and to contribute to the maintenance of world peace.

DEFENCE RESEARCH PROGRAM—

To maintain and advance Canadian scientific and technological knowledge and analytical capability for defence.

CIVIL EMERGENCY MEASURES PROGRAM—

To enable the nation to survive and recover from war emergencies and peacetime disasters.

Defence Construction (1951) Limited

Objective

To support the Department of National Defence in the field of construction and property maintenance.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1973-74 expenditure in respect of additional interest on the balance in the Canadian Forces Superannuation Account was transferred from this department to the Department of Finance.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
Department		\$	\$	\$	\$
DEFENCE SERVICES PROGRAM					
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$4,060,333,000 for the purposes of Votes 1, 5, 10, 15, 20 and 25 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,988,137,408 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	\$1,621,902,000 00			
	1a	7,204,000 00			
	1b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,270.00 and to provide a further amount of	4,200,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	7,672,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	275,400 00			
			1,641,253,400 00	1,639,443,678 13	1,809,721 87
5	Capital expenditures	\$ 229,533,000 00			
	Less transfers to:				
	Vote 10	\$5,799,999 00			
	Vote 15	249,999 00			
		6,049,998 00			
			223,483,002 00	223,391,019 81	91,982 19
10	The grants listed in the Estimates and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with Section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$16,005,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$805,000 and provided by appropriations for those forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account	\$ 15,994,592 00			
	10b To authorize the transfer of \$5,799,999 from National Defence Vote 5, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
	Transfer from Vote 5	5,799,999 00			
			21,794,592 00	21,665,108 31	129,483 69
Stat.	Minister of National Defence—Salary and motor car allowance		16,999 92	16,999 92	14,323,497 94
Stat.	Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan		11,279 41	11,279 41	12,891 60
Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act, payments under the Supplementary Retirement Benefit Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account				11,208 66
		261,821,631 00	261,821,631 00		190,395,921 75
Stat.	Contributions to superannuation accounts	24,693,000 00	24,693,000 00		25,722,000 00
Stat.	Federal Court awards	44,829 16	44,829 16		34,737 54
	Expenditures from appropriations not required for 1973-74				299 90
			2,173,118,733 49	2,171,087,545 74	2,031,187 75
					1,875,337,716 74
DEFENCE RESEARCH PROGRAM					
15	Operating expenditures	\$ 41,431,000 00			
	15a	288,000 00			
	15b To authorize the transfer of \$249,999 from National Defence Vote 5, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
	Transfer from Vote 5	249,999 00			
	Transfer from Treasury Board Vote 5 contingencies . .	211,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	189,400 00			
			42,369,400 00	42,369,399 54	46
					39,118,117 90

Appropriations and Expenditures—Concluded

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	Department—Concluded	\$	\$	\$	\$
	DEFENCE RESEARCH PROGRAM—Concluded				
20	Contributions	7,500,000 00	7,496,598 59	3,401 41	7,213,049 58
Stat.	Contributions to superannuation accounts	2,043,000 00	2,043,000 00		2,182,000 00
		51,912,400 00	51,908,998 13	3,401 87	48,513,167 48
	CIVIL EMERGENCY MEASURES PROGRAM				
25	Program expenditures and contributions	5,755,000 00	5,488,817 68	266,182 32	5,417,792 27
Stat.	Contributions to superannuation accounts	111,000 00	111,000 00		108,000 00
		5,866,000 00	5,599,817 68	266,182 32	5,525,792 27
		2,230,897,133 49	2,228,596,361 55	2,300,771 94	1,929,376,676 49
	Defence Construction (1951) Limited				
30	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	3,398,000 00	3,386,800 95	11,199 05	2,869,069 10
	Total	2,234,295,133 49	2,231,983,162 50	2,311,970 99	1,932,245,745 59

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
DEFENCE SERVICES	1973-74	2,171,087	3,312	34,573	123,269	2,325,617(1)(2)
	1972-73	1,875,338	4,175	42,480	119,796	2,033,439(1)(2)
DEFENCE RESEARCH	1973-74	51,909	60	1,211	4,047	57,107
	1972-73	48,513	94	1,289	3,783	53,491
CIVIL EMERGENCY MEASURES	1973-74	5,600	8	594		6,186
	1972-73	5,526	54	523		5,995
Total department	1973-74	2,228,596	3,380	36,378	127,316	2,388,910
	1972-73	1,929,377	4,323	44,292	123,579	2,092,925
Defence Construction (1951) Limited	1973-74	3,387		6	11	3,404
	1972-73	2,869		7	10	2,886
Grand total	1973-74	2,231,983	3,380	36,384	127,327	2,392,314
	1972-73	1,932,246	4,323	44,299	123,589	2,095,811

Note (1): Total cost of Programs in this column does not include expenditures from the Special Account which was established to receive revenues from the sale of surplus lands, buildings and materials. The expenditures from the Special Account were as follows:

	\$000
1973-74	11,868
1972-73	24,235

Note (2): Defence Services Program does not include Mutual Aid activities funded from programs of current and prior years as follows:

	\$000
1973-74	805
1972-73 (amends 1972-73 Public Accounts)	1,135

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Protection of Canada	527,853	520,716	61,269	62,333			589,122	583,049
North American defence	349,368	352,658	56,791	55,109			406,159	407,767
Contribution to NATO collective defence measures	283,898	303,626	57,150	55,568	21,805	21,679	362,853	380,873
Contribution to international stability	21,280	20,784	2,639	3,409			23,919	24,193
National support and development	51,099	56,952	3,564	3,159	200	200	54,863	60,311
Control, management and administration	115,239	92,177	17,010	17,718	13	12	132,262	109,907
Supply and technical support	168,492	188,831	11,207	7,285			179,699	196,116
Military training	260,721	244,111	32,903	30,678			293,624	274,789
Assistance to military associations, institutes and other organizations					593	590	593	590
Military pensions, pension contributions and other benefits ..	252,929	252,929			8,893	8,893	261,822	261,822
Civilian pension contributions and other employee benefits ..	24,693	24,693					24,693	24,693
	2,055,572	2,057,477	242,533	235,259	31,504	31,374	2,329,609	2,324,110
<i>Less: funds transferred under authority of Supplementary Estimates (B)</i>			6,050				6,050	
receipts and revenues credited to the vote	136,635	140,350	13,000	11,868	805	805	150,440	153,023
	1,918,937	1,917,127	223,483	223,391	30,699	30,569	2,173,119	2,171,087
<i>Less: receipts credited to revenue</i>	3,500	3,312					3,500	3,312
<i>Add: services provided by other department</i>	34,573	34,573					34,573	34,573
accommodation provided by this department	123,269	123,269					123,269	123,269
materials from service stocks transferred to NATO nations as mutual aid					805	805	805	805
Total cost of program	2,073,279	2,071,657	223,483	223,391	31,504	31,374	2,328,266	2,326,422
DEFENCE RESEARCH PROGRAM								
Laboratory applied research	24,717	22,872	2,626	2,787			27,343	25,659
Analytical support for defence	3,075	2,988	15	19			3,090	3,007
Defence scientific liaison and information services	1,826	1,494	60	69			1,886	1,563
Stimulation and support of defence research	553	535	7	4	7,500	7,497	8,060	8,036
Administration and site services	9,290	11,502	310	180			9,600	11,682
Civilian pension contributions and other employee benefits ..	2,043	2,043					2,043	2,043
	41,504	41,434	3,018	3,059	7,500	7,497	52,022	51,990
<i>Less: receipts and revenues credited to the vote</i>	110	81					110	81
	41,394	41,353	3,018	3,059	7,500	7,497	51,912	51,909
<i>Less: receipts credited to revenue</i>	90	60					90	60
<i>Add: services provided by other departments</i>	1,211	1,211					1,211	1,211
accommodation provided by this department	4,047	4,047					4,047	4,047
Total cost of program	46,562	46,551	3,018	3,059	7,500	7,497	57,080	57,107
CIVIL EMERGENCY MEASURES PROGRAM								
Emergency measures (war)	1,030	900					1,030	900
Financial support (provincial/municipal)	72	69			3,000	3,000	3,072	3,069
Emergency measures (peace)	37	15					37	15
Emergency programs	1,599	1,484	17	21			1,616	1,505
Civilian pension contributions and other employee benefits ..	111	111					111	111
	2,849	2,579	17	21	3,000	3,000	5,866	5,600
<i>Less: receipts credited to revenue</i>		8						8
<i>Add: services provided by other departments</i>	594	594					594	594
Total cost of program	3,443	3,165	17	21	3,000	3,000	6,460	6,186
Defence Construction (1951) Limited								
Procurement of major construction and maintenance of buildings and works	3,498	3,674					3,498	3,674
<i>Less: receipts credited to the vote</i>	100	287					100	287
	3,398	3,387					3,398	3,387
<i>Add: services provided by other departments</i>	6	6					6	6
accommodation provided by this department	11	11					11	11
Total cost of program	3,415	3,404					3,415	3,404

Grants, Contributions and Other Transfer Payments

Department	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
DEFENCE SERVICES PROGRAM			
Transitional Grant to the Province of New Brunswick in respect of the town of Oromocto	200,000	200,000	400,000
Annuity to the widow of the Honourable Norman McLeod Rogers	3,180	3,180	5,000
Payments to dependants of certain members of the Royal Canadian Air force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	8,099	8,099	6,209
Civil Pensions and Annuities			
Mrs. Mary Whittington	200	200	200
Mrs. Eleanor F. Nixon	1,048	1,047	1,048
Expenditures not required for the current year			395
	212,527	212,526	412,852
Assistance to Military Associations, Institutes and Other Organizations:			
Conference of Defence Associations	67,800	67,800	67,800
Air Cadet League of Canada	60,000	60,000	60,000
Army Cadet League of Canada	60,000	60,000	60,000
Navy League of Canada	60,000	60,000	60,000
Naval Officers Association	13,500	13,500	13,500
Royal Canadian Air Force Association	18,000	18,000	18,000
United Services Institute of Quebec	338	338	383
Montreal United Services Institute	818	818	616
United Services Institute of Ottawa	408	408	328
Kingston United Services Institute	261	261	261
Peterborough United Services Institute	269	269	262
Royal Canadian Military Institute	1,931	1,931	1,975
Hamilton and District Officers Institute	868	868	920
Niagara Peninsula United Services Institute	327	327	301
London United Services Institute	308	308	381
Lake of the Woods United Services Institute	212	212	212
United Services Institute of Manitoba	491	491	347
United Services Institute of Regina	635	635	634
Moose Jaw Military Institute	275	275	272
Prince Albert United Services Institute	239	239	229
Alberta United Services Institute	1,077	1,077	896
Edmonton United Services Institute	711	711	725
United Services Institute of Vancouver	503	503	597
United Services Institute of Vancouver Island	672	672	568
Royal Military College Club of Canada	270	270	270
Royal Canadian Navy Benevolent Fund	2,000	2,000	2,000
Royal Canadian Air Force Benevolent Fund	6,500	6,500	4,500
Rifle Associations:			
Dominion of Canada	63,000	63,000	63,000
National Defence Headquarters	180	180	180
Alberta	2,025	2,025	2,025
British Columbia	2,025	2,025	2,025
Manitoba	2,025	2,025	2,025
New Brunswick	1,685	1,685	1,685
Nova Scotia	2,160	2,160	2,160
Ontario	4,590	4,590	4,590
Prince Edward Island	1,080	1,080	1,080
Quebec	3,375	3,375	3,375
Saskatchewan	1,485	1,485	1,485
Military and United Services Institutes:			
United Services Institute of Nova Scotia	570	570	611
United Services Officers Club of Charlottetown	506	506	475
United Services Institute of Saint John, N.B.	225	225	
Canadian Universities—Military studies	210,000	206,344	279,486
Contributions to NATO infrastructure and military budgets	20,900,000	20,787,935	14,238,129
Material produced for transfer as mutual aid	100,000	86,239	85,369
Mutual aid activities funded from Defence Services Program of current and prior years	805,000	805,000	
Payments under Parts I-IV of the Defence Services Pension Continuation Act	8,892,891	8,892,891	8,999,186
Expenditures not required for the current year			5,000
	31,291,235	31,161,753	23,987,863
	31,503,762	31,374,279	24,400,715

Grants, Contributions and Other Transfer Payments—*Concluded*

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department—<i>Concluded</i>			
DEFENCE RESEARCH PROGRAM			
Industrial research contributions—to foster defence research in Canadian industry by supporting selected applied research programs	4,500,000	4,496,600	4,213,050
University research contributions	3,000,000	2,999,999	2,990,000
<i>Expenditures not required for the current year</i>			10,000
	<u>7,500,000</u>	<u>7,496,599</u>	<u>7,213,050</u>
CIVIL EMERGENCY MEASURES PROGRAM			
Contributions to provinces and municipalities for civil defence purposes	3,000,000	3,000,000	3,000,000
Total department	<u>42,003,762</u>	<u>41,870,878</u>	<u>34,613,765</u>

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Defence Services Program	Defence Research Program	Civil Emergency Measures Program	Total Department	Defence Construction (1951) Limited	Total
(1) Salaries and wages	317,271 309,802 <i>282,069</i>	24,833 25,114 <i>23,038</i>	1,885 1,686 <i>1,595</i>	343,989 336,602 <i>306,702</i>		343,989 336,602 <i>306,702</i>
(1) Other personnel costs	32,485 33,144 <i>8,259</i>	2,600 2,584 <i>2,586</i>	119 111 <i>114</i>	35,204 35,839 <i>10,959</i>		35,204 35,839 <i>10,959</i>
(1) Pay of the forces	829,198 827,925 <i>795,363</i>			829,198 827,925 <i>795,363</i>		829,198 827,925 <i>795,363</i>
(1) Other personnel costs	61,934 71,229 <i>68,664</i>			61,934 71,229 <i>68,664</i>		61,934 71,229 <i>68,664</i>
(1) Government contribution to military pension funds	252,929 252,929 <i>181,397</i>			252,929 252,929 <i>181,397</i>		252,929 252,929 <i>181,397</i>
(2) Transportation and communications	100,537 95,809 <i>87,547</i>	1,020 1,521 <i>1,351</i>	263 275 <i>264</i>	101,820 97,605 <i>89,162</i>		101,820 97,605 <i>89,162</i>
(3) Information	7,245 7,355 <i>6,794</i>	64 95 <i>56</i>	72 82 <i>74</i>	7,381 7,532 <i>6,924</i>		7,381 7,532 <i>6,924</i>
(4) Professional and special services	87,444 85,377 <i>64,164</i>	8,360 8,215 <i>7,324</i>	303 257 <i>253</i>	96,107 93,849 <i>71,741</i>		96,107 93,849 <i>71,741</i>
(5) Rentals	17,571 14,596 <i>13,897</i>	570 589 <i>499</i>		18,141 15,185 <i>14,396</i>		18,141 15,185 <i>14,396</i>
(6) Purchased repair and upkeep	117,996 122,676 <i>120,087</i>	640 541 <i>565</i>	79 57 <i>70</i>	118,715 123,274 <i>120,722</i>		118,715 123,274 <i>120,722</i>
(7) Utilities, materials and supplies	239,641 240,786 <i>213,809</i>	3,307 3,044 <i>2,638</i>	123 78 <i>61</i>	243,071 243,908 <i>216,508</i>		243,071 243,908 <i>216,508</i>
(8) Construction and acquisition of land, buildings and equipment	37,144 39,764 <i>33,921</i>	1,098 731 <i>1,004</i>	17 14 <i>32</i>	38,259 40,509 <i>34,957</i>		38,259 40,509 <i>34,957</i>
(9) Construction and acquisition of machinery and equipment	191,677 186,966 <i>130,262</i>	1,920 1,982 <i>2,249</i>		193,597 188,980 <i>132,569</i>		193,597 188,980 <i>132,569</i>
(10) Grants, contributions and other transfer payments	31,504 31,374 <i>24,401</i>	7,500 7,497 <i>7,213</i>	3,000 3,000 <i>3,000</i>	42,004 41,871 <i>34,614</i>		42,004 41,871 <i>34,614</i>
(12) All other expenditures	5,033 4,378 <i>3,911</i>	110 77 <i>74</i>	5 8 <i>5</i>	5,148 4,463 <i>3,990</i>	3,498 3,674 <i>2,869</i>	8,646 8,137 <i>6,859</i>
(1-12) Total	2,329,609 2,324,110 <i>2,034,545</i>	52,022 51,990 <i>48,597</i>	5,866 5,600 <i>5,526</i>	2,387,497 2,381,700 <i>2,088,668</i>	3,498 3,674 <i>2,869</i>	2,390,995 2,385,374 <i>2,091,537</i>
(13) Less—receipts and revenues credited to the vote	150,440 153,023 <i>159,207</i>	110 81 <i>84</i>		150,550 153,104 <i>159,291</i>	100 287	150,650 153,391 <i>159,291</i>
—funds transferred between departmental programs and votes as authorized by Supplementary Estimate B	6,050			6,050		6,050
Total net expenditures	2,173,119 2,171,087 <i>1,875,338</i>	51,912 51,909 <i>48,513</i>	5,866 5,600 <i>5,526</i>	2,230,897 2,228,596 <i>1,929,377</i>	3,398 3,387 <i>2,869</i>	2,234,295 2,231,983 <i>1,932,246</i>

Amounts in roman type are 1973-74 appropriations.
Amounts in bold face type are 1973-74 expenditures.
Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Surplus Crown Assets Account	Defence Construction (1951) Limited	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	1,939,856		3,387	1,943,243
Charged to statutory appropriations	288,742			288,742
Credited to appropriations	153,104		287	153,391
Credited to revenue	3,380			3,380
Non-budgetary—				
Sales by	6,803	17,359		24,162
Loan repayments	302			302
Total receipts	2,392,187	17,359	3,674	2,413,220
OUTLAYS—				
Budgetary—				
Operating	2,101,490		3,674	2,105,164
Capital	238,339			238,339
Grants, contributions and other transfer payments	41,871			41,871
Credited to revenue	3,380			3,380
Non-budgetary—				
Capital expenditures	4,659	11,868		16,527
Total outlays	2,389,739	11,868	3,674	2,405,281
Net receipts or net outlays (—)	2,448	5,491	nil	7,939

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	981,105 34	992,190 41
B Refunds of previous years' expenditure	2,282,674 85	2,775,191 51
C Miscellaneous	56,453 02	462,406 84
Total	<u>\$3,320,233 21</u>	<u>\$4,229,788 76</u>
	1973-74	
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation \$977,871; sundries . .	\$3,234	981,105
B Refunds of previous years' expenditure:		
Refunds by the Government of the United States in respect of Canadian Forces contracts \$997,853; refunds received after audit or adjustment of contracts and refunds of advance payments on contracts \$1,284,822	2,282,675	
C Miscellaneous:		
Pensions contributions, Defence Services Pension Continuation Act	56,453	
Total	<u>\$3,320,233</u>	

	1973-74	1972-73
Defence Research Board		
Comparative Summary		
Non-Tax Revenue—		
Return on investments		194 91
D Refunds of previous years' expenditure	52,824 75	91,482 20
E Miscellaneous	7,058 95	2,235 00
Total	<u>\$59,883 70</u>	<u>\$93,912 11</u>
		1973-74
Details		
Non-Tax Revenue—		
D Refunds of previous years' expenditure:		
Unexpended balance of extramural research grants, \$11,044; refunds resulting from adjustments to contracts \$41,781 . .	52,825	
E Miscellaneous	7,059	
Total	<u>\$59,884</u>	

Appendix 1

Canadian Forces Superannuation Account

Statement of Transactions
for the year ended March 31, 1974

Balance as at March 31, 1973	4,339,254,430
------------------------------------	---------------

RECEIPTS

Contributions by personnel	48,739,469
Contributions by the government	87,079,262
Actuarial liability adjustments	576,100,000
Interest	189,927,730
Other	46,575
	<u>901,893,036</u>
	<u>\$5,241,147,466</u>

DISBURSEMENTS

Pension and retiring allowance payments	129,499,706
Cash termination allowance and return of contributions ...	5,966,929
Transfer to public service superannuation account (Treasury Board)	349,036
Other	31,402
	<u>135,847,073</u>
Balance as at March 31, 1974	5,105,300,393
	<u>\$5,241,147,466</u>

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974

Balance as at March 31, 1973	22,775,599
------------------------------------	------------

RECEIPTS

Contributions by participants	2,511,316
Government's contribution	530,058
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of \$500 without contribution	65,046
Interest	925,636
	<u>4,032,056</u>
	<u>\$26,807,655</u>

DISBURSEMENTS

Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	
	3,180,351
Balance as at March 31, 1974	23,627,304
	<u>\$26,807,655</u>

SECTION 15

**1973-74
PUBLIC ACCOUNTS**

National Health and Welfare

**Department
Medical Research Council**

CONTENTS

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NATIONAL HEALTH AND WELFARE

Department

Objectives

ADMINISTRATION PROGRAM—

To provide central direction, management and service to the department.

NON-MEDICAL USE OF DRUGS PROGRAM—

To promote, develop and implement measures on a national scale to deal with the various aspects of drug use, misuse and abuse.

HEALTH CARE PROGRAM—

To develop, promote and implement measures for preservation and improvement of the health status of all Canadians within the ability of society to finance such measures.

MEDICAL SERVICES PROGRAM—

To promote, improve and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the department.

HEALTH PROTECTION PROGRAM—

To protect Canadians from health hazards, and from fraud in the manufacture, importation, advertising and sale of foods, drugs, cosmetics, devices and hazardous products.

To determine the adverse effects of environmental factors on the health of Canadians, to investigate these factors, and to develop and stimulate the use of methods of control and elimination.

To develop and implement preventive, diagnostic quality control and other measures directed to disease agents.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—

To promote and improve the social security and social welfare of the people of Canada.

FITNESS AND AMATEUR SPORT PROGRAM—

To encourage, promote and develop fitness, amateur sport and physical recreation for Canadians.

Medical Research Council

Objective

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

The Vocational Rehabilitation of Disabled Persons Program was transferred to this Department from the Department of Manpower and Immigration effective April 1, 1973. Furthermore, in 1973-74 Records Management was decentralized to all programs in the Department. In addition, Health Research and Welfare Research were transferred from Administration Program to Health Care Program and Income Security and Social Assistance Program respectively.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and contributions	\$ 8,151,000 00			
1a	480,000 00			
1b To authorize the transfer of \$369,999 from National Health and Welfare Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 10	369,999 00			
Transfer from Treasury Board Vote 15 public service bilingualism	894,500 00			
	9,895,500 00	9,258,335 67	637,164 33	7,812,672 06
Stat. Minister of National Health and Welfare—Salary and motor car allowance .	16,999 92	16,999 92		16,999 93
Stat. Contributions to superannuation accounts	536,000 00	536,000 00		409,000 00
	10,448,499 92	9,811,335 59	637,164 33	8,238,671 99
NON-MEDICAL USE OF DRUGS PROGRAM				
5 Operating expenditures	2,942,000 00	2,321,932 22	620,067 78	1,939,108 46
10 Contributions	\$5,570,000 00			
10a The grant listed in the Estimates	200,000 00			
Transfer from Treasury Board Vote 10 student summer employment	703,000 00			
	6,473,000 00			
Less transfer to Vote 1	369,999 00			
	6,103,001 00	5,397,486 40	705,514 60	4,640,020 44
Stat. Contributions to superannuation accounts	59,000 00	59,000 00		98,000 00
	9,104,001 00	7,778,418 62	1,325,582 38	6,677,128 90
HEALTH CARE PROGRAM				
15 Operating expenditures	4,566,000 00	4,360,672 45	205,327 55	3,736,598 00
20 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,322,632 for con- tributions for the training of health personnel and \$11,537,000 for contributions for the improvement of health services and in support of research and demonstrations in the field of public health	13,146,000 00	12,114,861 67	1,031,138 33	10,678,735 72
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)	1,065,725,973 00	1,065,725,973 00		960,520,363 96
Stat. Contributions to the provinces under the Medical Care Act (R.S. c. M-8)	677,947,024 00	677,947,024 00		630,803,026 00
Stat. Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)	37,000,000 00	37,000,000 00		37,000,000 00
Stat. Contributions to superannuation accounts	254,000 00	254,000 00		230,000 00
	1,798,638,997 00	1,797,402,531 12	1,236,465 88	1,642,968,723 68
MEDICAL SERVICES PROGRAM				
25 Operating expenditures, contributions and authority to spend revenue received during the year	\$53,621,000 00			
25a To authorize the transfer of \$621,000 from National Health and Welfare Vote 30, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	3,278,800 00			
25b	1 00			
Transfer from Vote 30	621,000 00			
	57,520,801 00			
Less transfers to:				
Vote 35	\$799,999 00			
Vote 60	999,999 00			
	1,799,998 00			
	55,720,803 00	52,780,781 41	2,940,021 59	46,413,778 70
30 Capital expenditures and authority to make recoverable expenditures under cost-sharing agreements with the Governments of the Northwest Territories and the Yukon Territory	\$ 6,097,000 00			
Less transfer to Vote 25	621,000 00			
	5,476,000 00	5,053,904 04	422,095 96	4,537,138 34
Stat. Contributions to superannuation accounts	2,513,000 00	2,513,000 00		2,415,000 00
	63,709,803 00	60,347,685 45	3,362,117 55	53,365,917 04

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department—Concluded				
HEALTH PROTECTION PROGRAM				
35 Program expenditures and authority to spend film monitoring revenue received during the year	\$32,104,000 00			
35a	811,940 00			
35b To authorize the transfer of \$799,999 from National Health and Welfare Vote 25, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 25	799,999 00			
	33,715,940 00	33,253,082 28	462,857 72	31,471,742 74
Stat. Contributions to superannuation accounts	1,893,000 00	1,893,000 00		1,647,000 00
Stat. Refunds of amounts credited to revenue in previous years	3,127 52	3,127 52		3,463 83
	35,612,067 52	35,149,209 80	462,857 72	33,122,206 57
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM				
40 Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	\$24,829,000 00			
40a To authorize the transfer of \$2,900,000 from National Health and Welfare Vote 45, Appropriation Act No. 4, 1973 for the purposes of this Vote and provide a further amount of	1,562,100 00			
Transfer from Vote 45	2,900,000 00			
	29,291,100 00	26,578,448 05	2,712,651 95	22,724,706 46
45 The grants listed in the Estimates and contributions	\$32,860,100 00			
45a	1 00			
	32,860,101 00			
Less transfer to Vote 40	2,900,000 00			
	29,960,101 00	26,991,502 30	2,968,598 70	16,209,629 65
46b Payment to the Old Age Security Fund for the purposes of the Old Age Security Act (R.S. c. O-6)	235,000,000 00	235,000,000 00		
Stat. Family allowances payments	946,245,535 77	946,245,535 77		548,623,395 98
Stat. Youth allowances payments	47,063,415 38	47,063,415 38		59,209,421 26
Stat. Old age assistance and blind and disabled allowances—Payment of federal share	3,273,292 41	3,273,292 41		4,324,338 89
Stat. Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act	506,778,309 92	506,778,309 92		476,636,804 39
Stat. Contributions to superannuation accounts	1,856,000 00	1,856,000 00		1,826,000 00
Stat. Refunds of amounts credited to revenue in previous years	68,607 00	68,607 00		1,728 19
	1,799,536,361 48	1,793,855,110 83	5,681,250 65	1,129,556,024 82
FITNESS AND AMATEUR SPORT PROGRAM				
50 Program expenditures and authority to increase from \$7,500,000 to \$9,850,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act	\$ 2,078,000 00			
50a To extend the purposes of National Health and Welfare Vote 50, Appropriation Act No. 4, 1973 to increase from \$9,850,000 to \$11,850,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act	1 00			
	2,078,001 00	2,015,601 96	62,399 04	3,289,046 93
Stat. Fitness and Amateur Sport Act—Payments	11,809,842 45	11,809,842 45		7,945,209 64
Stat. Contributions to superannuation accounts	68,000 00	68,000 00		85,000 00
	13,955,843 45	13,893,444 41	62,399 04	11,319,256 57
	3,731,005,573 37	3,718,237,735 82	12,767,837 55	2,885,247,929 57
Medical Research Council				
55 Operating expenditures	741,000 00	697,317 62	43,682 38	622,221 25
60 The grants listed in the Estimates	\$39,360,000 00			
60b To authorize the transfer of \$999,999 from National Health and Welfare Vote 25, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 25	999,999 00			
	40,360,000 00	40,360,000 00		37,460,000 00
Stat. Contributions to superannuation accounts	28,000 00	28,000 00		26,000 00
	41,129,000 00	41,085,317 62	43,682 38	38,108,221 25
Total	3,772,134,573 37	3,759,323,053 44	12,811,519 93	2,923,356,150 82

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	9,811	2	1,033		10,842
	1972-73	8,239	134	968		9,073
NON-MEDICAL USE OF DRUGS	1973-74	7,778	62	92		7,808
	1972-73	6,677	31	78		6,724
HEALTH CARE	1973-74	1,797,403	264	342		1,797,481
	1972-73	1,642,969	316	313		1,642,966
MEDICAL SERVICES	1973-74	60,348	26	3,791	2,440	66,553
	1972-73	53,366		3,517	2,274	59,157
HEALTH PROTECTION	1973-74	35,149	2,232	5,188		38,105
	1972-73	33,122	1,495	4,881		36,508
INCOME SECURITY AND SOCIAL ASSISTANCE	1973-74	1,793,855	942	14,017		1,806,930
	1972-73	1,129,556	36	12,419		1,141,939
FITNESS AND AMATEUR SPORT	1973-74	13,894	93	130		13,931
	1972-73	11,319	70	108		11,357
Total department	1973-74	3,718,238	3,621	24,593	2,440	3,741,650
	1972-73	2,885,248	2,082	22,284	2,274	2,907,724
Medical Research Council	1973-74	41,085	142	93		41,036
	1972-73	38,108	271	60		37,897
Grand total	1973-74	3,759,323	3,763	24,686	2,440	3,782,686
	1972-73	2,923,356	2,353	22,344	2,274	2,945,621

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Departmental executive	1,711	1,701	14	16	175	142	1,900	1,859
Advisory and support services	7,560	7,056	106	179			7,666	7,235
Departmental supply administration	449	316					449	316
Expenditures chargeable to the Canada Pension Plan account (for services normally rendered by other departments free of charge)	6						6	
Contributions to superannuation accounts	536	536					536	536
	10,262	9,609	120	195	175	142	10,557	9,946
Less: receipts and revenues credited to the vote	108	135					108	135
	10,154	9,474	120	195	175	142	10,449	9,811
Less: receipts credited to revenue		2						2
Add: services provided by other departments	1,553	1,033					1,553	1,033
Total cost of program	11,707	10,505	120	195	175	142	12,002	10,842
NON-MEDICAL USE OF DRUGS PROGRAM								
Abuse of drugs	2,527	1,776	15	60	6,103	5,397	8,645	7,233
Use of tobacco	400	405		81			400	486
Contributions to superannuation accounts	59	59					59	59
	2,986	2,240	15	141	6,103	5,397	9,104	7,778
Less: receipts credited to revenue		62						62
Add: services provided by other departments	262	92					262	92
Total cost of program	3,248	2,270	15	141	6,103	5,397	9,366	7,808
HEALTH CARE PROGRAM								
Program management	900	815	12	41			912	856
Personal health	623	791	3	2			626	793
Health care accessibility	809	827	6	1	1,743,694	1,743,673	1,744,509	1,744,501
Health manpower	502	460	2	2	39,233	39,162	39,737	39,624
Health services improvement	1,690	1,408	19	14	10,892	9,953	12,601	11,375
Contributions to superannuation accounts	254	254					254	254
	4,778	4,555	42	60	1,793,819	1,792,788	1,798,639	1,797,403
Less: receipts credited to revenue		264						264
Add: services provided by other departments	592	342					592	342
Total cost of program	5,370	4,633	42	60	1,793,819	1,792,788	1,799,231	1,797,481
MEDICAL SERVICES PROGRAM								
Administration	5,006	4,181	43	153			5,049	4,334
Civil aviation medicine	694	715		9			694	724
Public service health	3,377	3,115	36	59			3,413	3,174
Indian health services	41,657	41,308	2,873	2,627	1,275	592	45,805	44,527
Northern health services	14,519	13,344	3,481	2,185	25	25	18,025	15,554
Immigration medical services	1,581	1,334	2	3			1,583	1,337
Quarantine and regulatory services	966	1,132	1	5			967	1,137
Prosthetic services	2,447	2,371		5			2,447	2,376
Emergency health services	687	700		8	105	105	792	813
Contributions to superannuation accounts	2,513	2,513					2,513	2,513
	73,447	70,713	6,436	5,054	1,405	722	81,288	76,489
Less: receipts and revenues credited to the vote	16,618	16,141	960				17,578	16,141
	56,829	54,572	5,476	5,054	1,405	722	63,710	60,348
Less: receipts credited to revenue		26						26
Add: services provided by other departments	7,387	3,791					7,387	3,791
accommodation provided by this department	2,440	2,440					2,440	2,440
Total cost of program	66,656	60,777	5,476	5,054	1,405	722	73,537	66,553

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
HEALTH PROTECTION PROGRAM								
Food safety and quality	7,710	6,522	573	84			8,283	6,606
Drugs safety and effectiveness	5,743	5,244	230	46			5,973	5,290
Cosmetics safety	77	47					77	47
Devices safety and effectiveness	992	89	67				1,059	89
Product use, misuse and abuse	4,278	4,222	40	10			4,318	4,232
Product information	2,063	1,412		6			2,063	1,418
Communicable and other diseases	1,579	1,405	40	40			1,619	1,445
Environmental health hazards	1,854	1,909	133	3			1,987	1,912
Administration	5,407	8,468	3,013	3,868			8,420	12,336
Contributions to superannuation accounts	1,893	1,893					1,893	1,893
	31,596	31,211	4,096	4,057			35,692	35,268
Less: receipts and revenues credited to the vote	80	119					80	119
	31,516	31,092	4,096	4,057			35,612	35,149
Less: receipts credited to revenue	450	2,232					450	2,232
Add: services provided by other departments	7,757	5,188					7,757	5,188
Total cost of program	38,823	34,048	4,096	4,057			42,919	38,105
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM								
Administration	199	241		1			199	242
Social insurance	10,303	9,112		77			10,303	9,189
Income maintenance	21,418	19,226		386	1,230,809	1,230,727	1,252,227	1,250,339
Social assistance	3,083	2,340		17	523,776	521,324	526,859	523,681
International and emergency welfare services	599	651		6			599	657
National welfare grants	1,936	1,636		34	13,735	12,686	15,671	14,356
Planning, research and evaluation	2,125	2,027		82		615	2,125	2,724
Contributions to superannuation accounts	1,856	1,856					1,856	1,856
	41,519	37,089		603	1,768,320	1,765,352	1,809,839	1,803,044
Less: receipts and revenues credited to the vote	10,303	9,189					10,303	9,189
	31,216	27,900		603	1,768,320	1,765,352	1,799,536	1,793,855
Less: receipts credited to revenue		942						942
Add: services provided by other departments	6,678	14,017					6,678	14,017
Total cost of program	37,894	40,975		603	1,768,320	1,765,352	1,806,214	1,806,930
FITNESS AND AMATEUR SPORT PROGRAM								
Program management	2,078	1,962		54			2,078	2,016
Fitness and amateur sport payments					11,810	11,810	11,810	11,810
Contributions to superannuation accounts	68	68					68	68
	2,146	2,030		54	11,810	11,810	13,956	13,894
Less: receipts credited to revenue		93						93
Add: services provided by other departments	129	130					129	130
Total cost of program	2,275	2,067		54	11,810	11,810	14,085	13,931
Medical Research Council								
Administration	708	673	33	24			741	697
Grants and scholarships					40,360	40,360	40,360	40,360
Contributions to superannuation accounts	28	28					28	28
	736	701	33	24	40,360	40,360	41,129	41,085
Less: receipts credited to revenue		142						142
Add: services provided by other departments	93	93					93	93
Total cost of program	829	652	33	24	40,360	40,360	41,222	41,036

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
ADMINISTRATION PROGRAM			
Health and welfare contributions for research and demonstration activities in the field of mental retardation . .	175	142	206
	175	142	206
NON-MEDICAL USE OF DRUGS PROGRAM			
Grant to the United Nations Fund for Drug Abuse Control	200	200	
Contributions to support information/education projects dealing with the non-medical use of drugs	100	25	
Contributions to support innovative projects dealing with the non-medical use of drugs	3,950	3,752	3,664
Contributions to support research sociological and biomedical studies dealing with the non-medical use of drugs . .	1,150	734	352
Contributions to support street agency and drug research projects dealing with the non-medical use of drugs . .	703	686	624
	6,103	5,397	4,640
HEALTH CARE PROGRAM			
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act	1,065,726	1,065,726	960,520
Amount to be credited to the Health Insurance Supplementary Fund, for payments in respect of the cost of insured services incurred by a person, who, through no fault of his own has lost or been unable to obtain coverage for insured services under the Hospital Insurance and Diagnostic Services Act and the Medical Care Act	21		
Contributions to the provinces pursuant to the Medical Care Act	677,947	677,947	630,803
Grant to Canadian Foundation on Alcohol and Drug Dependencies	15	15	15
Grant to Canadian Mental Health Association	25	25	25
Grant to Canadian Paraplegic Association	15	15	15
Grant to Canadian Public Health Association	7	7	8
Grant to Canadian Red Cross Society	10	10	10
Grant to Canadian Tuberculosis and Respiratory Disease Association	20	20	20
Grant to Health League of Canada	15	15	14
Grant to St John Ambulance Association	20	20	20
Grant to Traffic Injury Research Foundation	25	25	25
Grant to Victorian Order of Nurses	20	20	20
Contributions to provinces and territories to assist in an extended program for the training of health personnel, and commitments for the current fiscal year not to exceed a total amount of \$2,322,632 to be allocated as follows:			
Newfoundland	63	62	59
Prince Edward Island	21	21	21
Nova Scotia	86	77	85
New Brunswick	73	72	71
Quebec	616	616	588
Ontario	820	785	805
Manitoba	109	101	103
Saskatchewan	103	102	99
Alberta	179	154	165
British Columbia	241	165	160
Northwest Territories	8	7	
Yukon Territory	4		
	2,323	2,162	2,156
Less—Estimated amount required for commitments to fall due during the fiscal year as detailed above but not required for payments estimated at	90		
	2,233	2,162	2,156
Contributions to the provinces pursuant to the Health Resources Fund Act	37,000	37,000	37,000
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health, and commitments for the current fiscal year not to exceed a total amount of \$11,537,000	10,720	9,781	8,351
	1,793,819	1,792,788	1,639,002
MEDICAL SERVICES PROGRAM			
Grant to the Judy Hill Memorial Fund for awards to nurses to improve their professional training for northern service	25	25	
Payments to hospitals and other institutions which care for Indians and Eskimos as contributions towards the construction of hospitals and related facilities	1,275	592	421
Contribution to the St John Ambulance Association, the priory of Canada, to assist in the promotion and teaching of first aid	105	105	150
Expenditures not required for the current year	1,405	722	739

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department—Concluded			
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM			
Family allowances payments	946,246	946,246	548,623
Youth allowances payments	47,063	47,063	59,209
Family assistance, in respect of children of immigrants and settlers	2,500	2,418	2,057
Grants to assist in the development of provincial, municipal and voluntary family planning services and for specific projects in this area	1,250	1,249	1,150
Grants to welfare organizations—			
Canadian National Institute for the Blind	55	55	55
L'Association Canadienne Française des Aveugles	6	6	6
L'Institut Nazareth de Montréal	4	4	4
Canadian Association for the Mentally Retarded	40	40	40
Montreal Association for the Blind	4	4	4
Canadian Safety Council	50	50	50
Canadian Rehabilitation Council for the Disabled	45	45	40
Canadian Council on Children and Youth	10	10	10
Canadian Council on Social Development	275	275	275
Canadian Conference on Social Welfare	5	5	5
Canadian Committee on Early Childhood	80		
Canadian Association for Advancement of Research in Child Development	20		
National Association of the Deaf and Hard of Hearing	50		
Canadian Association for Children with Learning Disabilities	15		
Association for Suicide Prevention	10		
Vanier Institute of the Family	900	776	
Contributions to provinces under agreements entered into, in respect of guaranteed income experimental projects	2,000	615	
Contributions to provinces, persons and organizations for the purpose of developing and implementing a welfare information system	400		
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements	10,000	9,993	7,450
Contributions for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act	75	30	9
Canada assistance plan—payments to the provinces including residual payments under the Unemployment Assistance Act	506,778	506,778	476,637
Blind persons allowances—payment of federal share of allowances	1,101	1,101	1,370
Disabled persons allowances—payment of federal share of allowances	2,236	2,236	2,989
Old age assistance—payment of federal share of assistance	64CR	64CR	35CR
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,500	2,791	2,905
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community (New Horizons)	8,666	8,626	2,145
Payment to the Old age Security Fund for the purposes of the Old Age Security Act	235,000	235,000	
Expenditures not required for the current year	1,768,320	1,765,352	1,105,003
FITNESS AND AMATEUR SPORT PROGRAM			
Fitness and amateur sport payments	11,810	11,810	8,945
	11,810	11,810	8,945
Total department	3,581,632	3,576,211	2,758,535
Medical Research Council			
Grants and scholarships in aid of research	40,360	40,360	37,460
Grand total	3,621,992	3,616,571	2,795,995

The 1972-73 total for department does not reflect a \$1,728 refund of previous years revenue regarding a national welfare grant

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Non- Medical Use of Drugs Program	Health Care Program	Medical Services Program	Health Protec- tion Program	Income Security and Social Assistance Program	Fitness and Amateur Sport Program	Total Department	Medical Research Council	Total
(1) Salaries and wages	6,799 6,162 <i>5,594</i>	952 730 <i>508</i>	3,520 3,146 <i>2,627</i>	32,945 31,813 <i>29,418</i>	23,546 21,732 <i>19,869</i>	28,937 25,238 <i>22,200</i>	1,576 1,342 <i>1,416</i>	98,275 90,163 <i>81,632</i>	410 394 <i>322</i>	98,685 90,557 <i>81,954</i>
(1) Other personnel costs	538 541 <i>421</i>	60 80 <i>98</i>	254 255 <i>231</i>	3,863 4,468 <i>4,229</i>	1,972 1,911 <i>1,669</i>	1,856 2,923 <i>2,656</i>	68 74 <i>88</i>	8,611 10,252 <i>9,392</i>	28 28 <i>26</i>	8,639 10,280 <i>9,418</i>
(2) Transportation and communications	740 675 <i>829</i>	287 325 <i>270</i>	439 391 <i>408</i>	9,141 9,229 <i>8,045</i>	1,063 1,335 <i>1,211</i>	2,498 2,686 <i>2,505</i>	169 267 <i>367</i>	14,337 14,908 <i>13,635</i>	121 130 <i>128</i>	14,458 15,038 <i>13,763</i>
(3) Information	680 552 <i>97</i>	657 37 <i>168</i>	179 240 <i>149</i>	101 60 <i>38</i>	438 236 <i>278</i>	1,341 803 <i>620</i>	40 3 <i>2</i>	3,436 1,931 <i>1,352</i>	35 40 <i>35</i>	3,471 1,971 <i>1,387</i>
(4) Professional and special services	587 734 <i>575</i>	872 969 <i>655</i>	245 336 <i>340</i>	13,987 11,793 <i>12,399</i>	3,049 3,378 <i>2,196</i>	5,055 4,133 <i>3,340</i>	120 272 <i>358</i>	23,915 21,615 <i>19,863</i>	70 41 <i>58</i>	23,985 21,656 <i>19,921</i>
(5) Rentals	57 42 <i>32</i>	12 14 <i>14</i>	5 14 <i>9</i>	785 636 <i>567</i>	325 189 <i>158</i>	241 212 <i>198</i>	78 21 <i>32</i>	1,503 1,128 <i>1,010</i>	22 18 <i>17</i>	1,525 1,146 <i>1,027</i>
(6) Purchased repair and upkeep	18 20 <i>17</i>	2 2 <i>4</i>	3 6 <i>5</i>	585 572 <i>471</i>	65 403 <i>122</i>	38 48 <i>32</i>	6 2 <i>2</i>	717 1,053 <i>653</i>	2 1 <i>1</i>	719 1,054 <i>654</i>
(7) Utilities, materials and supplies	316 556 <i>388</i>	130 83 <i>73</i>	98 167 <i>106</i>	11,502 12,125 <i>10,011</i>	1,043 2,017 <i>1,457</i>	1,225 965 <i>758</i>	72 49 <i>97</i>	14,386 15,962 <i>12,890</i>	45 46 <i>31</i>	14,431 16,008 <i>12,921</i>
(8) Construction and acquisition of land, buildings and equipment		42 <i>96</i>		5,556 3,233 <i>3,228</i>	2,500 2,645 <i>4,902</i>			8,056 5,920 <i>8,226</i>		8,056 5,920 <i>8,226</i>
(9) Construction and acquisition of machinery and equipment	120 195 <i>206</i>	15 99 <i>150</i>	42 60 <i>92</i>	880 1,821 <i>1,434</i>	1,596 1,412 <i>1,349</i>			2,653 4,244 <i>3,593</i>	33 24 <i>29</i>	2,686 4,268 <i>3,622</i>
(10) Grants, contributions and other transfer pay- ments	175 142 <i>206</i>	6,103 5,397 <i>4,640</i>	1,793,819 1,792,788 <i>1,639,002</i>	1,405 722 <i>739</i>		1,768,320 1,765,352 <i>1,105,005</i>	11,810 11,810 <i>8,945</i>	3,581,632 3,576,211 <i>2,758,537</i>	40,360 40,360 <i>37,460</i>	3,621,992 3,616,571 <i>2,795,997</i>
(12) -All other expenditures	527 327 <i>10</i>	14 <i>1</i>	35	538 17 <i>67</i>	95 10 <i>21</i>	328 81 <i>13</i>	17	1,554 435 <i>112</i>	3 3 <i>1</i>	1,557 438 <i>113</i>
(1-12) Total	10,557 9,946 <i>8,375</i>	9,104 7,778 <i>6,677</i>	1,798,639 1,797,403 <i>1,642,969</i>	81,288 76,489 <i>70,646</i>	35,692 35,268 <i>33,232</i>	1,809,839 1,803,044 <i>1,137,677</i>	13,956 13,894 <i>11,319</i>	3,759,075 3,743,822 <i>2,910,895</i>	41,129 41,085 <i>38,108</i>	3,800,204 3,784,907 <i>2,949,003</i>
(13) Less: receipts and revenues credited to the vote	108 135 <i>136</i>			17,578 16,141 <i>17,280</i>	80 119 <i>110</i>	10,303 9,189 <i>8,121</i>		28,069 25,584 <i>25,647</i>		28,069 25,584 <i>25,647</i>
Total net expenditures	10,449 9,811 <i>8,239</i>	9,104 7,778 <i>6,677</i>	1,798,639 1,797,403 <i>1,642,969</i>	63,710 60,348 <i>53,366</i>	35,612 35,149 <i>33,122</i>	1,799,536 1,793,855 <i>1,129,556</i>	13,956 13,894 <i>11,319</i>	3,731,006 3,718,238 <i>2,885,248</i>	41,129 41,085 <i>38,108</i>	3,772,135 3,759,323 <i>2,923,356</i>

Amounts in roman type are 1973-74 appropriations.
 Amounts in bold face type are 1973-74 expenditures.
 Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Medical Research Council	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations . . .	415,127	41,057	456,184
Charged to statutory appropriations . .	3,303,111	28	3,303,139
Credited to appropriations	25,584		25,584
Credited to revenue	3,621	142	3,763
Total receipts	3,747,443	41,227	3,788,670
OUTLAYS—			
Budgetary—			
Operating	157,447	701	158,148
Capital	10,164	24	10,188
Grants, contributions and other trans- fer payments	3,576,211	40,360	3,616,571
Credited to revenue	3,621	142	3,763
Total outlays	3,747,443	41,227	3,788,670
Net receipts or net outlays (—)	nil	nil	nil

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	13,044 62	13,346 98
B Services and service fees	255 00	266 24
C Refunds of previous years' expenditure . .	538,090 83	608,560 11
D Miscellaneous	3,069,352 91	1,459,711 40
Total	\$3,620,743 36	\$2,081,884 73

1973-74

Details

Non-Tax Revenue—		
A Privileges, licences and permits: health protection		13,044
B Services and service fees: analysis fees . .		255
C Refunds of previous years' expenditure:		
Administration	2,094	
Non-medical use of drugs	61,904	
Health care	263,722	
Medical services	25,962	
Health protection	6,033	
Income security and social assistance . .	85,577	
Fitness and amateur sport	92,799	
		538,091
D Miscellaneous:		
Health protection, food and drug penalties	214,441	
Health protection, opium and narcotic penalties	1,996,686	
Income security and social assistance, Canada Pension Plan	839,405	
Sundries	18,821	
		3,069,353
Total		\$3,620,743
	1973-74	1972-73

Medical Research Council

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure . .	\$ 141,614 99	\$ 270,896 25

Appendix 1

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF DEPARTMENTAL HOSPITALS

Note: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2

National Health and Welfare

Canada Pension Plan Account

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1974

Balance at April 1, 1973			\$5,792,997,153
<i>Add:</i>			
Contributions		\$1,019,363,913	
Quebec pension plan refunds — re dual contributors		1,093,599	
Interest on investment fund		416,027,178*	
Interest on monthly operating balance		8,000,697	
Quebec pension plan share of central index costs		59,111	
			1,444,544,498
			7,237,541,651
<i>Deduct:</i>			
Benefit payments —			
Retirement pensions	\$127,086,224		
Death benefits	13,447,480		
Widows pensions	63,152,120		
Disabled Widowers' pensions	48,187		
Orphans benefits	24,919,954		
Disability pensions	42,938,485		
Disabled contributor child benefit	7,658,436		
		279,250,886	
Administrative expenses —			
National Revenue	10,523,813		
National Health and Welfare	9,030,406		
Supply and Services	3,564,760		
Unemployment Insurance Commission	281,282		
Public Works	957,347		
Insurance	107,271		
		24,464,879	303,715,765
Balance Canada pension plan account at March 31, 1974			6,933,825,886
<i>Less:</i>			
Balance of investment fund at March 31, 1974			6,696,981,000
Operating balance at March 31, 1974			\$ 236,844,886

*Not included in this total is an additional \$128,654,558 accrued interest earned by the Investment Fund.

Appendix 3

AUDITOR GENERAL OF CANADA
Ottawa, June 17, 1974

The Medical Research Council

(Established by the Medical Research Council Act)

STATEMENT OF EXPENDITURE FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Grants and scholarships		
Grants in aid of research	\$26,246,146	\$23,837,086
Awards	9,449,039	9,209,575
Research promotion	4,664,815	4,413,339
	\$40,360,000	37,460,000
Administration		
Salaries and wages	393,565	323,023
Employee benefits	35,000	51,000
Travel	107,728	103,539
Office accommodation	73,000	48,000
Printing, stationery and office supplies	60,697	47,251
Professional and special services	37,635	50,795
Publications	37,463	33,316
Office furniture and equipment	28,280	30,058
Communications	22,622	24,731
Accounting and cheque issue services	16,200	16,600
Other	6,128	4,908
	818,318	733,221
Total expenditure	\$41,178,318	\$38,193,221
Total expenditure provided for by:		
National Health and Welfare		
Vote 60 (Vote 55 in 1972-73)	\$40,360,000	\$37,460,000
National Health and Welfare		
Vote 55 (Vote 50 in 1972-73)	725,318	622,221
	\$41,085,318	38,082,221
Government departments which provided services without charge	93,000	111,000
	\$41,178,318	\$38,193,221

Notes 1. The Council had outstanding commitments amounting to approximately \$51,575,000 as at March 31, 1974 in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament (year ended March 31, 1973, \$47,600,000).

2. Refunds of prior years' expenditures, \$141,615 were recorded as non-tax revenue of the Department of National Health and Welfare (year ended March 31, 1973, \$270,896).

Certified correct:

J. M. ROXBURGH
Secretary

Approved:

G. MALCOLM BROWN
President

I have examined the above Statement of Expenditure and have reported thereon under date of June 17, 1974 to the Medical Research Council and the Minister of National Health and Welfare as required by section 16 of the Medical Research Council Act.

J. J. MACDONELL
Auditor General of CanadaTO: THE MEDICAL RESEARCH COUNCIL
AND
THE HONOURABLE MARC LALONDE,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA.

I have examined the Statement of Expenditure of the Medical Research Council for the year ended March 31, 1974. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the Statement gives a true and fair view of the results of the operations of the Council in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Council, the Statement is in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Council.

J. J. MACDONELL
Auditor General of Canada

SECTION 16

1973-74
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

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NATIONAL REVENUE

Customs and Excise

Objective

- To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

Objective

- To assess and collect the taxes due under the Income Tax Acts of Canada and nine provinces, the Estate Tax and Old Age Security Acts; the succession duties and gift taxes due under the Succession Duty Acts and Gift Tax Acts of the six co-operating provinces and the gift taxes due under the Ontario and British Columbia Gift Tax Acts; and the contributions due under the Canada Pension Plan and premiums due under the Unemployment Insurance Act.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Customs and Excise				
1 Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services	\$108,750,000 00			
1b To extend the purposes of National Revenue Vote 1, Appropriation Act No. 4, 1973, to reimburse the Customs and Excise Working Capital Advance Account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of \$4,826.11 for the value of stores which have become obsolete; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$696,937.08	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	2,818,485 00			
	111,568,486 00	106,326,566 18	5,241,919 82	94,778,947 38
Stat. Minister of National Revenue—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	7,571,000 00	7,571,000 00		7,134,000 00
	119,156,485 92	113,914,566 10	5,241,919 82	101,929,947 30
Taxation				
5 Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue — Customs and Excise program	\$143,300,000 00			
5a	481,000 00			
5b To authorize the deletions from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$7,634,486.39 and to provide a further amount of	1,311,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	1,343,900 00			
	146,435,900 00	145,664,103 57	771,796 43	125,449,004 15
Stat. Contributions to superannuation accounts	10,339,000 00	10,339,000 00		8,751,000 00
Stat. Federal Court awards	48,692 55	48,692 55		16,352 10
	156,823,592 55	156,051,796 12	771,796 43	134,216,356 25
Total	275,980,078 47	269,966,362 22	6,013,716 25	236,146,303 55

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Customs and Excise	1973-74	113,914	6,484	9,201	310	116,941
	1972-73	101,930	5,636	9,356	309	105,959
Taxation	1973-74	156,052	4,986	16,082		167,148
	1972-73	134,216	1,898	29,735		162,053
Total	1973-74	269,966	11,470	25,283	310	284,089
	1972-73	236,146	7,534	39,091	309	268,012

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Customs and Excise								
Customs operations	77,546	76,284	1,220	1,821			78,766	78,105
Excise	23,661	22,336	96	171			23,757	22,507
General administration	11,547	7,982	146	1,068			11,693	9,050
Tariff programs and appraisal	6,582	7,021	38	167			6,620	7,188
	119,336	113,623	1,500	3,227			120,836	116,850
Less: receipts and revenues credited to the vote	1,680	2,936					1,680	2,936
	117,656	110,687	1,500	3,227			119,156	113,914
Less: receipts credited to revenue	6,700	6,484					6,700	6,484
Add: services provided by other departments	9,174	9,201					9,174	9,201
accommodation provided by this department	310	310					310	310
Total cost of program	120,440	113,714	1,500	3,227			121,940	116,941
Taxation								
Maintaining the self-assessment system	39,485	39,209	305	313			39,790	39,522
Ensuring compliance with the law	89,884	89,256	97	100			89,981	89,356
Review of taxpayer objections and appeals	4,655	4,622	8	8			4,663	4,630
Administration	26,532	26,347	2,154	2,213	15	15	28,701	28,575
Contributions to superannuation accounts	10,339	10,339					10,339	10,339
	170,895	169,773	2,564	2,634	15	15	173,474	172,422
Less: receipts and revenues credited to the vote	16,650	16,370					16,650	16,370
	154,245	153,403	2,564	2,634	15	15	156,824	156,052
Less: receipts credited to revenue	1,810	4,986					1,810	4,986
Add: services provided by other departments	16,082	16,082					16,082	16,082
Total cost of program	168,517	164,499	2,564	2,634	15	15	171,096	167,148

Grant, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Taxation			
Grant to the Inter-American Centre of Tax Administrators	15	15	15

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages	96,959 92,135 <i>83,405</i>	137,116 132,126 <i>114,286</i>	234,075 224,261 <i>197,691</i>
(1) Other personnel costs	9,242 9,473 <i>8,765</i>	10,385 10,368 <i>8,775</i>	19,627 19,841 <i>17,540</i>
(2) Transportation and communications	6,497 6,146 <i>5,482</i>	10,643 12,057 <i>10,388</i>	17,140 18,203 <i>15,870</i>
(3) Information	361 430 <i>434</i>	1,834 1,695 <i>1,648</i>	2,195 2,125 <i>2,082</i>
(4) Professional and special services	1,258 846 <i>671</i>	3,468 3,536 <i>2,710</i>	4,726 4,382 <i>3,381</i>
(5) Rentals	1,712 1,149 <i>591</i>	2,737 2,510 <i>1,236</i>	4,449 3,659 <i>1,827</i>
(6) Purchased repair and upkeep	302 273 <i>207</i>	400 516 <i>352</i>	702 789 <i>559</i>
(7) Utilities, materials and supplies	2,729 3,144 <i>2,512</i>	4,312 6,963 <i>5,635</i>	7,041 10,107 <i>8,147</i>
(8) Construction and acquisition of land, buildings and equipment	856 770 <i>1,149</i>		856 770 <i>1,149</i>
(9) Construction and acquisition of machinery and equipment	644 2,457 <i>1,149</i>	2,564 2,634 <i>1,508</i>	3,208 5,091 <i>2,657</i>
(10) Grants, contributions and other transfer payments		15 15 <i>15</i>	15 15 <i>15</i>
(12) All other expenditures	276 27 <i>20</i>		276 29 <i>23</i>
(1-12) Total	120,836 116,850 <i>104,385</i>	173,474 172,422 <i>146,556</i>	294,310 289,272 <i>250,941</i>
(13) Less: receipts and revenues credited to the vote	1,680 2,936 <i>2,455</i>	16,650 16,370 <i>12,340</i>	18,330 19,306 <i>14,795</i>
Total net expenditures	119,156 113,914 <i>101,930</i>	156,824 156,052 <i>134,216</i>	275,980 269,966 <i>236,146</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Customs and Excise	Taxation	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropri- ations	106,326	145,664	251,990
Charged to statutory appropri- ations	7,588	10,388	17,976
Credited to appropriations	2,936	16,370	19,306
Credited to revenue	5,464,500	11,679,799	17,144,299
Total receipts	5,581,350	11,852,221	17,433,571
OUTLAYS—			
Budgetary—			
Operating	113,623	169,773	283,396
Capital	3,227	2,634	5,861
Grants, contributions and other transfer payments		15	15
Credited to revenue	5,464,500	11,679,799	17,144,299
Total outlays	5,581,350	11,852,221	17,433,571
Net receipts or net outlays (—) . . .	nil	nil	nil

Revenues

	1973-74	1972-73
Customs and Excise		
Comparative Summary		
Tax Revenue—		
Excise Taxes		
A Sales tax	3,590,338,096 39	3,051,722,348 34
B Less old age security tax	897,477,024 12	762,994,977 71
	2,692,861,072 27	2,288,727,370 63
C Oil export tax	286,617,260 68	
D Other excise taxes	407,995,964 75	400,448,385 91
E Customs import duties	1,384,648,328 36	1,181,837,197 98
F Excise duties	685,893,281 50	637,967,354 13
	5,458,015,907 56	4,508,980,308 65
Non-Tax Revenue—		
G Return on investments	67,614 27	79,051 38
H Privileges, licences and permits	96,980 12	89,826 75
I Proceeds from sales	661,543 95	727,918 41
J Services and service fees	447,450 36	413,774 23
K Refunds of previous years' expenditure	10,059 53	37,046 64
L Miscellaneous	5,200,459 49	4,288,803 59
	6,484,107 72	5,636,421 00
Total	\$ 5,464,500,015 28	\$ 4,514,616,729 65

1973-74

Details

Tax Revenue—		
A Sales tax: on domestic goods \$3,111,868,486; on imports \$653,433,093	3,765,301,579	
Less drawbacks \$3,188,702 and refunds \$171,774,781	174,963,483	3,590,338,096
Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.		
B Less old age security tax		897,477,024
The Old Age Security Act, c.200, R.S., as amended, provides for an old age security tax of three per cent on the sale prices of certain goods. Pursuant to section 23(1) of the Old Age Security Act, the above amount which is the "amount equal, in the opinion of the Minister of National Revenue, to the old age security tax collected" was transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts, in Volume I of this report.		
		2,692,861,072
C Oil export tax		286,617,261
Taxes collected on exported crude oil under the provisions of the Excise Tax Act Part III.1 as cited by the Oil Export Tax Act.		
D Other excise taxes:		
Penalties \$2,378,960; miscellaneous (court penalties, court costs, etc.) \$46,649.		
Manufacturers' taxes: cigarettes \$345,552,126; cigars \$5,673,430; tobacco manufactured \$24,482,694; jewellery, clocks, watches, etc. \$15,513,497; lighters \$636,004; matches \$999,281; radios and tubes, etc. \$7,145; playing cards \$1,534,979; coin games \$511,838; smokers' accessories \$267,916; television sets and tubes, etc. \$5,396; toilet articles and preparations \$764,707; wines \$10,086,934	408,461,556	
Less drawbacks \$20,758 and refunds \$444,833	465,591	407,995,965
Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.		
E Customs import duties	1,538,962,356	
Less drawbacks \$95,894,398, and refunds \$58,419,630	154,314,028	1,384,648,328
Drawbacks consisted of home consumption drawback claims amounting to \$11,822,571 and export drawback claims of \$84,071,827.		
F Excise duties: spirits \$283,720,283; beer \$176,589,976; Canadian raw leaf tobacco \$33,730; cigarettes \$228,328,841; cigars \$1,252,245; manufactured tobacco \$6,858,660; licences \$34,215	696,817,950	
Less drawbacks \$4,401,687, and refunds \$774,564, credits \$5,748,417	10,924,668	685,893,282
Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to beer exported or delivered to ships' stores.		
Other than the amounts shown as drawbacks \$4,401,687 and refunds \$774,564 the figures quoted are those supplied by the Excise Branch.		

Non-Tax Revenue—

G Return on investments: rentals of public buildings and properties \$66,264; remitted revolving fund surplus \$1,350		67,614
H Privileges, licences and permits: brokers' licences \$96,980		96,980

Revenues—Continued

	1973-74	
Details—Continued		
I Proceeds from sales: copies of documents \$45,141; sale of unclaimed goods, seals, etc., \$619,134; sundries \$34	664,309	
Less refunds	2,765	661,544
J Services and service fees: cartage \$6,983; customs warehouse annual licence fees \$360,397; storage charges \$80,702	448,082	
Less refunds	632	447,450
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
K Refunds of previous years' expenditure		10,060
L Miscellaneous: customs penalties \$227,678; customs seizures \$5,220,159; excise seizures \$122,928; sundries \$44,443	5,615,208	
Less adjustments of penalties, customs and excise seizures \$413,757; refunds \$992	414,749	5,200,459
The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c.58, R.S., as amended, and the Excise Act, c.99, as amended.		
Total		\$ 5,464,500,015

	1973-74	1972-73
Taxation		
Comparative Summary		
Tax Revenue—		
M Income tax		
Individuals		
Deductions at source	7,403,514,652 61	6,840,031,310 94
Less old age security tax	1,054,000,000 00	948,000,000 00
	<u>6,349,514,652 61</u>	<u>5,892,031,310 94</u>
Other collections	1,822,288,682 88	1,522,776,698 29
Less old age security tax	246,000,000 00	242,000,000 00
	<u>1,576,288,682 88</u>	<u>1,280,776,698 29</u>
Corporations	3,709,977,705 32	2,919,512,859 96
Less old age security tax	299,000,000 00	266,000,000 00
	<u>3,410,977,705 32</u>	<u>2,653,512,859 96</u>
Social development tax		15,600,000 00
N Non-resident	323,678,371 27	291,751,934 31
O Estate tax	14,353,553 81	60,946,059 20
	<u>11,674,812,965 89</u>	<u>10,194,618,862 70</u>
Non-Tax Revenue—		
P Services and service fees	2,872,625 20	206,460 42
Q Refunds of previous years' expenditure	38,236 63	34,991 13
R Miscellaneous	2,075,204 20	1,657,029 08
	<u>4,986,066 03</u>	<u>1,898,480 63</u>
Total	<u>\$11,679,799,031 92</u>	<u>\$10,196,517,343 33</u>

	1973-74	
Details		
Tax Revenue—		
M Income tax		
Individuals		
Deductions at source	8,869,197,366	
Less refunds	1,465,682,713	
	<u>7,403,514,653</u>	
Less old age security tax	1,054,000,000	6,349,514,653
Other collections	1,831,636,289	
Less refunds	9,347,606	
	<u>1,822,288,683</u>	
Less old age security tax	246,000,000	1,576,288,683
Corporation	4,051,288,418	
Less refunds	341,310,713	
	<u>3,709,977,705</u>	
Less old age security tax	299,000,000	3,410,977,705

Revenues—Concluded

1973-74

Details—Concluded

The Old Age Security Act, c.200, R.S., as amended, provides for an old age security tax equal to the lesser of 4 per cent of every individual's taxable income or \$240 and equal to 3 per cent of every corporation's taxable income. Pursuant to section 25(1) of the Old Age Security Act, the amounts of \$1,300,000,000 in respect of individuals and \$299,000,000 in respect of corporations which "in the opinion of the Minister of National Revenue are equal to the old age security tax collected" were transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts in Volume I of this report.

N Non-resident	327,352,376	
Less refunds	3,674,005	323,678,371
O Estate tax	18,449,666	
Less refunds	4,096,112	14,353,554
The Estate Tax includes duties levied under the Dominion Succession Duty Act.		
Non-Tax Revenue—		
P Services and service fees: ruling fees \$102,912; provincial gift tax and succession duty \$727,310; property tax agreement fee \$2,042,403		2,872,625
Q Refunds of previous years' expenditure		38,237
R Miscellaneous: fines and forfeitures \$2,040,895; penalty and interest on refundable corporation tax accounts \$18,189; sundries \$16,120		2,075,204
Total		\$11,679,799,032

Appendix

Customs and Excise Revolving Fund

(Authorized by National Revenue Vote 632,
Appropriation Act No. 2, 1954, 1953-54, c.25)

BALANCE SHEET AS AT MARCH 31, 1974
(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventory, at cost	\$211,580	\$113,379	Working Capital Advance (Authorized \$750,000) . . .	\$211,580	\$113,379

The accompanying notes are an integral part of the financial statements.

Certified Correct:

D. H. STEWART
Acting Director, Financial and Management Services

Approved:

A. SENECA
for Deputy Minister

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 19, 1974 to the Minister.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974
(with comparative figures as at March 31, 1973)

AUDITOR GENERAL OF CANADA
Ottawa, June 19, 1974.

THE HONOURABLE ROBERT STANBURY,
MINISTER OF NATIONAL REVENUE,
OTTAWA.

	1974	1973
Issues and Sales —		
Issues of tobacco stamps and spirit age labels . .	\$1,027,835	\$ 882,076
Sales of material for uniforms	169,536	84,619
	1,197,371	966,695
Cost of Issues and Sales—		
Inventory at beginning of year	113,379	120,918
Less: Obsolete inventory	4,826	28,132
	108,553	92,786
Purchases, including processing and storage charges	1,299,047	983,367
	1,407,600	1,076,153
Less: Inventory at end of year	211,580	113,379
	1,196,020	962,774
Operating surplus transferred to non-tax revenue	\$ 1,351	\$ 3,921

Sir,

I have examined the balance sheet of the Customs and Excise Revolving Fund as at March 31, 1974 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Customs and Excise Revolving Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 17

1973-74
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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PARLIAMENT

The sessions during the year were the First Session of the Twenty-ninth Parliament which commenced on January 4, 1973 and ended on February 26, 1974 and the Second Session of the Twenty-ninth Parliament which commenced on February 27 1974 and was still in progress as at March 31, 1974.

The Senate

Objective

- To enable the Senate to carry out its constitutional role.

House of Commons

Objective

- To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

- To provide information and library services to Parliamentarians and other authorized persons, and research assistance to Parliamentarians.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
The Senate				
1 Program expenditures including an allowance in lieu of residence to the Speaker of the Senate	4,326,944 00	3,328,336 67	998,607 33	2,924,761 94
Stat. Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account	2,498,862 51	2,498,862 51		2,449,675 41
Stat. Supplementary retirement benefits—Members of Parliament Retiring Allowances Account	7,186 33	7,186 33		
Stat. Contributions to superannuation accounts	391,000 00	391,000 00		379,000 00
Expenditures from appropriations not required for 1973-74				10,856 00
	7,223,992 84	6,225,385 51	998,607 33	5,764,293 35
House of Commons				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees, the grants listed in the Estimates and contributions	\$22,451,000 00			
5a To extend the purposes of Parliament Vote 5, Appropriation Act No. 4, 1973 to authorize payments in respect of the costs of operating a constituency office of a member in his constituency and to provide a further amount of	930,000 00			
	23,381,000 00	22,321,937 31	1,059,062 69	16,478,327 61
Stat. Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	9,710,331 47	9,710,331 47		9,263,228 86
Stat. Contributions to superannuation accounts	1,553,000 00	1,553,000 00		1,509,000 00
Stat. Gratuities to spouse or estate of deceased Members of the House of Commons	3,000 00	3,000 00		
Stat. Supplementary retirement benefits in excess of contributions for Members of Parliament	25,313 31	25,313 31		
	34,672,644 78	33,613,582 09	1,059,062 69	27,250,556 47
Library of Parliament				
10 Program expenditures	1,969,035 00	1,783,819 71	185,215 29	1,420,729 01
Stat. Contributions to superannuation accounts	129,000 00	129,000 00		109,000 00
	2,098,035 00	1,912,819 71	185,215 29	1,529,729 01
Total	43,994,672 62	41,751,787 31	2,242,885 31	34,544,578 83

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
The Senate	1973-74	6,225	38	179		6,366
	1972-73	5,764	42	721		6,443
House of Commons	1973-74	33,614	28	7,803		41,389
	1972-73	27,250	47	4,888		32,091
Library of Parliament	1973-74	1,913		202		2,115
	1972-73	1,530		390		1,920
Total	1973-74	41,752	66	8,184		49,870
	1972-73	34,544	89	5,999		40,454

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
The Senate								
Members of the Senate	2,783	2,709			168	154	2,951	2,863
Officers of the Senate	268	242					268	242
Administration	1,077	1,048	65	60			1,142	1,108
Legislative services	2,234	1,342					2,234	1,342
Building services	681	670					681	670
	7,043	6,011	65	60	168	154	7,276	6,225
Less: receipts credited to revenue	41	38					41	38
Add: services provided by other departments	179	179					179	179
Total cost of program	7,181	6,152	65	60	168	154	7,414	6,366
House of Commons								
Members of Parliament	15,070	15,541	25	84			15,095	15,625
Officers of the House	1,406	1,362	10	1			1,416	1,363
Inter-parliamentary relations	201	131	1	1	402	312	604	444
Administration	1,885	1,930	144	57			2,029	1,987
Legislative services	7,025	6,405	50	59			7,075	6,464
Building services	6,601	5,827	300	351			6,901	6,178
Contributions to superannuation accounts	1,553	1,553					1,553	1,553
	33,741	32,749	530	553	402	312	34,673	33,614
Less: receipts credited to revenue		28						28
Add: services provided by other departments	7,803	7,803					7,803	7,803
Total cost of program	41,544	40,524	530	553	402	312	42,476	41,389
Library of Parliament								
Printed and other information	1,104	1,084					1,104	1,084
Research papers and staff	598	443					598	443
Administration	245	235	22	22			267	257
Contributions to superannuation accounts	129	129					129	129
	2,076	1,891	22	22			2,098	1,913
Add: services provided by other departments	202	202					202	202
Total cost of program	2,278	2,093	22	22			2,300	2,115

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
The Senate			
Members of the Senate—Pensions to retired Senators	168	154	161
House of Commons			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	40	40	27
Grant to the Canadian Group, Inter-Parliamentary Union	41	41	41
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	55	55	39
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	40	40	40
Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures	156	82	86
Expenses in connection with attendance at meetings of "L'Association internationale des parlementaires de langue française" including Canada's assessment for membership in L'Association	37	23	25
Canada's share of the expense of the Commonwealth Parliamentary Association including the assessment for membership in the Association	33	31	31
Total	402	312	289
Grand total	570	466	450

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	4,217 3,985 <i>3,788</i>	20,818 20,519 <i>17,008</i>	1,685 1,499 <i>1,240</i>	26,720 26,003 <i>22,036</i>
(1) Other personnel costs	852 821 <i>812</i>	4,658 4,675 <i>4,043</i>	129 129 <i>109</i>	5,633 5,625 <i>4,964</i>
(2) Transportation and communications	407 359 <i>288</i>	2,943 2,730 <i>2,223</i>	29 28 <i>20</i>	3,379 3,117 <i>2,531</i>
(3) Information	851 493 <i>390</i>	3,000 3,028 <i>2,027</i>	55 57 <i>4</i>	3,906 3,578 <i>2,421</i>
(4) Professional and special services	560 199 <i>137</i>	228 138 <i>66</i>	24 19 <i>19</i>	812 356 <i>222</i>
(5) Rentals		522 319 <i>140</i>	32 16 <i>14</i>	554 335 <i>154</i>
(6) Purchased repair and upkeep	3 3 <i>3</i>	607 40 <i>27</i>	1 1	611 44 <i>30</i>
(7) Utilities, materials and supplies	114 121 <i>98</i>	914 1,272 <i>911</i>	120 142 <i>104</i>	1,148 1,535 <i>1,113</i>
(9) Construction and acquisition of machinery and equipment	65 60 <i>68</i>	530 553 <i>487</i>	22 22 <i>20</i>	617 635 <i>575</i>
(10) Grants, contributions and other transfer payments	168 154 <i>161</i>	402 312 <i>289</i>		570 466 <i>450</i>
(12) All other expenditures	39 30 <i>19</i>	51 28 <i>29</i>	1	91 58 <i>48</i>
Total net expenditures	7,276 6,225 <i>5,764</i>	34,673 33,614 <i>27,250</i>	2,098 1,913 <i>1,530</i>	44,047 41,752 <i>34,544</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	The Senate	House of Commons	Library of Parliament	Total
RECEIPTS —				
Budgetary —				
Charged to annual appropriations	3,328	22,322	1,784	27,434
Charged to statutory appropriations	2,897	11,292	129	14,318
Credited to revenue	38	28		66
Total receipts	6,263	33,642	1,913	41,818
OUTLAYS —				
Budgetary —				
Operating	6,011	32,749	1,891	40,651
Capital	60	553	22	635
Grants, contributions and other transfer payments	154	312		466
Credited to revenue	38	28		66
Total outlays	6,263	33,642	1,913	41,818
Net receipts or net outlays (—)	nil	nil	nil	nil

Revenues

	1973-74	1972-73
The Senate		
Comparative Summary		
Non-Tax Revenue —		
A Privileges, licences and permits	1,100 00	500 00
B Services and service fees	1,822 22	8,626 13
C Refunds of previous years' expenditure	6,897 21	2,158 29
D Miscellaneous	28,200 00	30,300 00
Total	\$38,019 43	\$41,584 42

1973-74

Details

Non-Tax Revenue —		
A Privileges, licences and permits: Fees on private bills	1,100	1,822
B Services and service fees: Certified copies of Acts of Parliament	6,897	
C Refunds of previous years' expenditure: Sale of publications	28,200	
D Miscellaneous: Senators' contributions to the consolidated revenue fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965		
Total	\$38,019	

1973-74 1972-73

House of Commons

Comparative Summary

Non-Tax Revenue —		
A Privileges, licences and permits	1,250 00	76 80
B Refund of previous years' expenditure	20,473 76	42,208 81
C Miscellaneous	6,329 12	4,458 48
Total	\$28,052 88	\$46,744 09

1973-74

Details

Non-Tax Revenue —		
A Privileges, licences and permits: registration fees, parliamentary agents	1,250	20,474
B Refund of previous years' expenditure	6,329	
C Miscellaneous		
Total	\$28,053	

1973-74 1972-73

Library of Parliament

Comparative Summary

Non-Tax Revenue —		
A Refund of previous years' expenditure	100 88	30 50
B Miscellaneous	276 60	376 36
Total	\$377 48	\$406 86

Appendix 1

Members of Parliament
Retiring Allowances AccountSTATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974

	Debit	Credit
Balance as at March 31, 1973		5,948,228
RECEIPTS		
Members' contributions—		
Current		429,292
Arrears of principal, interest and mortality insurance		111,327
Government contributions—		
Current		429,292
Interest on fund		274,134
DISBURSEMENTS		
Annual allowances	745,542	
Withdrawal allowances	31,986	
Refund of contributions	5,448	
Balance as at March 31, 1974	6,409,297	
	\$7,192,273	\$7,192,273

Appendix 3

Supplementary Retirement Benefits Accounts
for Members of ParliamentSTATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974

House of Commons	Debit	Credit
Balance as at March 31, 1973	32,259	
RECEIPTS		
Members' contributions—		
Current		26,312
Government contributions—		
Current		26,312
DISBURSEMENTS		
Annual allowances	28,271	
Withdrawal allowances	684	
Refunds of contributions	4	
Balance as at March 31, 1974		8,594
	\$61,218	\$61,218

Appendix 2

Supplementary Retirement Benefits Accounts
for Members of ParliamentSTATEMENT OF TRANSACTIONS FOR
THE YEAR ENDED MARCH 31, 1974

The Senate	Debit	Credit
Balance as at March 31, 1973		12,194
RECEIPTS		
Members' contributions—		
Current		6,382
Government contributions—		
Current		6,382
DISBURSEMENTS		
Annual allowances	12,596	
Withdrawal allowances	273	
Balance as at March 31, 1974	12,089	
	\$24,958	\$24,958

SECTION 18

**1973-74
PUBLIC ACCOUNTS**

Post Office

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POST OFFICE

Department

Objective

- To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
1 Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services . . . \$510,277,000 00				
1a To extend the purposes of Post Office Vote 1, Appropriation Act No. 4, 1973, to authorize adjustments, in accordance with terms and conditions prescribed by the Governor in Council to rural and suburban mail delivery contracts in effect on October 1, 1972, or renewed prior to October 1, 1973, and to exclude the application of Section 35 of the Post Office Act in respect thereof, and to provide for a further amount of	1,800,000 00			
1b To extend the purposes of Post Office Vote 1, Appropriation Act No. 4, 1973,				
(a) to reimburse the Administrative Services Working Capital Advance Account established by Loans, Investments and Advances Vote 541, Appropriation Act No. 4, 1954 in the amount of \$4,783.83 for the value of stores which have become obsolete, unservicable, lost or destroyed;				
(b) to authorize the transfer of \$4,000,000 from Post Office Vote 5, Appropriation Act No. 4, 1973 for the purposes of this Vote; and				
to provide a further amount of	7,367,784 00			
Transfer from Vote 5	4,000,000 00			
Transfer from Treasury Board Vote 5 contingencies	10,880,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	679,100 00			
5 Capital expenditures	\$ 34,930,000 00			
Less: transfer to Vote 1	4,000,000 00			
	30,930,000 00	535,003,884 00	529,038,336 63	5,965,547 37
Stat. Postmaster General—Salary and motor car allowance	16,842 77	27,933,789 56	2,996,210 44	9,615,464 62
Stat. Contributions to superannuation accounts	34,174,000 00	34,174,000 00		17,573 81
Total	600,124,726 77	591,162,968 96	8,961,757 81	454,092,738 35
				9,615,464 62
				17,573 81
				32,747,000 00
				496,472,776 78

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of programs
Post Office	1973-74	591,163	480,186	71,551	5,356	177,172
	1972-73	496,473	470,308	69,318	1,745	93,738

Programs by Activities
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Administration	81,696	82,235	995	1,509	132	132	82,823	83,876
Mail processing	223,565	240,723	25,479	22,277			249,044	263,000
Mail transportation	79,340	77,459	553	520			79,893	77,979
Mail delivery	199,046	190,866	3,526	3,024			202,572	193,890
Counter services	76,287	77,405	377	604			76,664	78,009
	659,934	668,688	30,930	27,934	132	132	690,996	696,754
Less: receipts credited to the vote	30,300	31,871					30,300	31,871
disbursements from revenue	60,571	73,720					60,571	73,720
	569,063	563,097	30,930	27,934	132	132	600,125	591,163
Less: receipts credited to revenue	506,020	480,186					506,020	480,186
services provided by this department	4,288	5,356					4,288	5,356
Add: services provided by other departments	71,551	71,551					71,551	71,551
Total cost of program	130,306	149,106	30,930	27,934	132	132	161,368	177,172

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Canada's share of upkeep of the International Bureau of the Universal Postal Union	88	88	79
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	44	44	24
Total	132	132	103

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Appropriations 1973-74	Expenditures 1973-74	Expenditures 1972-1973
(1) Salaries and wages	455,045	466,217	402,389
(1) Other personnel costs	36,710	37,038	34,680
(2) Transportation and communications	115,898	108,218	94,502
(3) Information	4,200	3,670	3,568
(4) Professional and special services	24,337	31,106	22,021
(5) Rentals	1,526	2,244	1,521
(6) Purchased repair and upkeep	3,142	2,315	2,011
(7) Utilities, materials and supplies	17,027	16,082	11,829
(9) Construction and acquisition of machinery and equipment	30,930	27,209	9,615
(10) Grants, contributions and other transfer payments	132	132	103
(12) All other expenditures	2,049	2,523	1,687
(1-12) Total	690,996	696,754	583,926
(13) Less: receipts and revenues credited to the vote	30,300	31,871	30,313
(13) Less: expenditures from postal revenue authorized by the Post Office Act	60,571	73,720	57,140
Total net expenditures	600,125	591,163	496,473

Departmental Summary

(in thousands of dollars)

RECEIPTS—

Budgetary—	
Charged to annual appropriations	556,972
Charged to statutory appropriations	34,191
Credited to appropriations	31,871
Credited to revenue	553,906
Total receipts	<u>1,176,940</u>

OUTLAYS—

Budgetary—	
Operating	668,688
Capital	27,934
Grants, contributions and other transfer payments . . .	132
Credited to revenue	480,186
Total outlays	<u>1,176,940</u>
Net receipts or net outlays (—)	nil

Revenue

	1973-74	1972-73
Comparative Summary		
Non-Tax Revenue—		
A Postal revenue	585,596,104 37	557,590,102 65
B Less: disbursements	73,720,416 49	57,139,685 31
	<u>511,875,687 88</u>	<u>500,450,417 34</u>
Transferred to Vote 1	31,870,489 19	30,313,000 00
	<u>480,005,198 69</u>	<u>470,137,417 34</u>
C Return on investments	90 98	192 41
D Refunds of previous years' expenditures	132,181 44	53,689 38
E Miscellaneous	48,672 69	117,163 71
Total	<u>\$480,186,143 80</u>	<u>\$470,308,462 84</u>

1973-1974

Details

Postal Revenue

RECEIPTS

Non-Tax Revenue

A Postage:	
Sale of stamps, etc.:	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.	169,507,987
Postage meter and postage register machine impressions	310,756,926
Postage paid in cash:	
First class mail—includes gold bullion, mutilated bank notes and sundries	21,487,332
Second class mail—newspapers and periodicals mailed by publishers and news dealers	15,006,872
Third class mail—circulars, books, catalogues and samples mailed under permit	33,673,452
Fourth class mail—mailings under special permit at parcel post rates	1,796,158
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)	1,492,099
Total Postage	<u>553,720,826</u>
Payments received from foreign countries:	
On parcels received from other countries for delivery in Canada	3,531,890
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	5,137,714
Rental of post office lock boxes	5,764,781

Money orders:

Fees on postal money orders	10,792,589
Commission collected from foreign countries on foreign money orders payable in Canada	32,959
Profit on foreign exchange transactions	389,276
Sale of philatelic values	5,453,163
Sale of non-postal items	329,619
Other revenue: commissions received from the Unemployment Insurance Commission, Annuities Branch, for collection of Government annuity premiums	13,000
Sundries	430,287
Gross postal revenue	<u>585,596,104</u>

DISBURSEMENTS

(Deducted from Gross Postal revenue)

B Salaries and allowances paid at:	
Revenue post offices	20,551,398
Semi-staff post offices	37,570,053
Sub post offices	7,797,407
Total "Remuneration of postmasters and staffs paid from revenue"	65,918,858
Discount allowed to vendors of postage supplies	37,831
Losses by fire, theft, forgery, etc.	185,318
Commission paid to foreign countries on Canadian money orders payable in those countries	43,770
Postage on parcels mailed in Canada for delivery in foreign countries	2,434,948
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried or through foreign countries	3,578,388
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles	1,521,303
Total disbursements	<u>73,720,416</u>
Less: transferred to Vote 1	31,870,489
Net postal revenue	<u>480,005,199</u>

Other Revenue

RECEIPTS

C Return on investments	91
D Refunds of previous years' expenditure	132,181
E Miscellaneous	48,673
Total other revenue	<u>180,945</u>
Grand total	<u>\$480,186,144</u>

Appendix 1

Canada Post Office

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash on hand and in transit	\$24,090,913	\$21,368,867	Savings bank depositors	\$ 3,389,194	\$ 3,424,718
Post Office accounts in Consolidated Revenue Fund, net	22,004,779	18,632,797	Outstanding postal money orders	41,577,179	38,400,502
Accounts receivable	569,100	2,949,280	Accounts payable and accrued charges . . .	2,054,575	1,064,197
Inventory of materials, and fittings, at cost	837,264	767,967	Deposit accounts	770,128	332,798
Suspense accounts, net	289,020		Suspense accounts, net		496,696
	<u>\$47,791,076</u>	<u>\$43,718,911</u>		<u>\$47,791,076</u>	<u>\$43,718,911</u>

Note: Land and buildings are provided and paid for by the Department of Public Works and consequently are not included among the Assets. Certain international accounts receivable and payable are not in the Balance Sheet, since they cannot be established with sufficient accuracy.

Certified correct:

M. LYSACK
Director of Accounting

Approved:

J.A.H. MACKAY
Deputy Postmaster General

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1974

	\$	\$		\$	\$
REVENUES			Value of services provided by other departments:		
Gross postal revenue		585,596,104	Accommodation provided by Department of Public Works	57,198,000	
Other revenue—			Accounting and cheque issue service provided by Department of Supply and Services	1,726,000	
Return on investments	91		**Contributions to: employee group-surgical-medical insurance \$6,727,000 and Canada pension plan account and Quebec pension plan account \$5,264,000 by Treasury Board	11,991,000	
Refunds of previous years' expenditures . .	132,181		Employee compensation payments by the Department of Labour	636,000	
Miscellaneous revenue	48,673				71,551,000
		180,945	Total costs		768,304,874
Total cash revenue		585,777,049	***Net operating deficit		177,172,213
Value of services provided by Post Offices:			Total cash revenue	585,777,049	
*Government of Canada mail free of postage	1,315,000		Less: Expenditures paid from postal revenue	73,720,416	
Interest on money order float at 7 5/8% . .	3,780,973		Transferred to Vote 1	31,870,489	
Interest on funds in savings bank account at 7 5/8%	259,639		Total transferred to Receiver General of Canada		480,186,144
		5,355,612			
Total revenues		591,132,661			
EXPENDITURES					
Expenditures paid from parliamentary appropriations	591,162,969				
Expenditures paid from postal revenue	73,720,416				
Expenditures for vote netting of postal revenue items authorized by the Appropriations Act	31,870,489				
		696,753,874			

*Amount based on actual mail volume—1973-74

**Reflects value of contributions to group-surgical-medical insurance, Canada pension and Quebec pension plan accounts based on actual salaries paid and number of contributing employees.

***The above statement does not include the net proceeds totalling \$135,995 from the sale of Olympic stamps and postal related products transferred to Olympic Account with respect to the Olympic (1976) Act, dated 27 July 1973, nor does it include any provision for the balance outstanding of \$143,153 not cleared to Olympic Account as at March 31, 1974, for coins, stamps and postal related products.

Appendix 2

Post Office Revolving Fund

(Authorized by Post Office Vote 541, Appropriation Act No. 4, 1954, 1953-54, c.67)

BALANCE SHEET AS AT MARCH 31, 1974
(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventory, at cost (Note)	\$837,938	\$772,802	Accounts payable	\$ 3,729	\$ 9,426
Shortage in inventory to be recovered from Parliamentary appropriation	3,055	4,784	Working capital advance (authorized \$895,000)	837,264	768,160
	\$840,993	\$777,586		\$840,993	\$777,586

Note: As at March 31, 1974 the inventory included material and fittings on consignment to contractors for the manufacture of mail bags, uniforms and satchels—\$207,202 (March 31, 1973—\$237,154).

Certified Correct:

B.J. VEINOT
Director, Administrative
Services and Purchasing

Approved:

J.M. MACKAY
Deputy Postmaster General

I have examined the above balance sheet and the related summary of transactions and have reported thereon under date of July 5, 1974 to the Postmaster General.

J.J. MACDONELL
Auditor General of Canada

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974
(with comparative figures for the preceding year)

	1974	1973
Balance at beginning of year	\$ 777,586	\$ 655,044
Add: Cost of materials and fittings acquired during the year	1,397,697	1,264,241
	2,175,283	1,919,285
Deduct: Recoveries from Post Office Vote 1: Cost of materials and fittings used in the manufacture of mail bags, satchels and uniforms . . . \$1,322,262 Previous years' inventory shortages 4,784	1,327,046	
Sales of materials and fittings to contractors	7,335	
	1,334,381	1,141,891
	840,902	777,394
Add: Surplus transferred to revenue of Canada	91	192
Balance at end of year	\$ 840,993	\$ 777,586

AUDITOR GENERAL OF CANADA

Ottawa, July 5, 1974.

THE HONOURABLE ANDRÉ OUELLET,
POSTMASTER GENERAL,
OTTAWA.

I have examined the balance sheet of the Post Office Revolving Fund as at March 31, 1974 and the related summary of transactions for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1974 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.J. MACDONELL
Auditor General of Canada.

SECTION 19

**1973-74
PUBLIC ACCOUNTS**

Privy Council

**Privy Council Office
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board**

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PRIVY COUNCIL

Department

Objectives

- To provide for the operation and support of the central decision-making mechanism of the government.
- The provision of administrative and support services for the Constitutional Conference.

Chief Electoral Officer

Objective

- To enable the people of Canada, eligible to vote, to elect members of the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with provisions of the Canada Elections Act.

Commissioner of Official Languages

Objective

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
PRIVY COUNCIL OFFICE PROGRAM				
1 Program expenditures including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year, the grants listed in the Estimates and contributions	\$11,720,015 00			
1a	585,000 00			
1b	100,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	90,700 00			
	12,495,715 00	9,462,462 26	3,033,252 74	9,219,991 46
Stat. The Prime Minister's salary and motor car allowance	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Allowances to former Prime Ministers	10,690 49	10,690 49		30,436 54
Stat. Contributions to superannuation accounts	456,000 00	456,000 00		407,000 00
Expenditures from appropriations not required for 1973-74				1,311 13
	13,023,405 21	9,990,152 47	3,033,252 74	9,719,738 85
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures	\$ 88,322 00			
5a To extend the purposes of Privy Council Vote 5, Appropriation Act No. 4, 1973, to include program expenditures for the Canadian Intergovernmental Conference Secretariat and to provide a further amount of	201,000 00			
	289,322 00	212,856 50	76,465 50	64,980 39
Stat. Contributions to superannuation accounts	8,000 00	8,000 00		19,000 00
	297,322 00	220,856 50	76,465 50	83,980 39
	13,320,727 21	10,211,008 97	3,109,718 24	9,803,719 24
Chief Electoral Officer				
10 Program expenditures	\$ 352,000 00			
10a	102,000 00			
10b	30,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	4,100 00			
	488,100 00	427,394 58	60,705 42	840,233 76
Stat. Salary of the Chief Electoral Officer	37,976 03	37,976 03		37,976 02
Stat. Expenses of elections	1,154,099 02	1,154,099 02		19,363,395 66
Stat. Contributions to superannuation accounts	25,000 00	25,000 00		29,000 00
	1,705,175 05	1,644,469 63	60,705 42	20,270,605 44
Commissioner of Official Languages				
15 Program expenditures	1,475,000 00	1,307,290 54	167,709 46	956,992 60
Stat. Salary and expenses	43,860 59	43,860 59		41,253 54
Stat. Contributions to superannuation accounts	98,000 00	98,000 00		59,000 00
	1,616,860 59	1,449,151 13	167,709 46	1,057,246 14
Economic Council of Canada				
20 Program expenditures	\$ 3,308,000 00			
20a	400,000 00			
	3,708,000 00	3,449,887 72	258,112 28	2,639,909 92
Stat. Contributions to superannuation accounts	172,000 00	172,000 00		141,000 00
	3,880,000 00	3,621,887 72	258,112 28	2,780,909 92
Public Service Staff Relations Board				
25 Program expenditures and authority to spend revenue received during the year	\$ 2,221,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	56,300 00			
	2,277,300 00	2,080,395 01	196,904 99	1,773,797 13
Stat. Contributions to superannuation accounts	121,000 00	121,000 00		104,000 00
	2,398,300 00	2,201,395 01	196,904 99	1,877,797 13
Total	22,921,062 85	19,127,912 46	3,793,150 39	35,790,277 87

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
PRIVY COUNCIL OFFICE	1973-74	9,990	25	1,249		11,214
	1972-73	9,720	13	1,047		10,754
CONSTITUTIONAL CONFERENCE SECRETARIAT	1973-74	221		25		246
	1972-73	84		7		91
Total department	1973-74	10,211	25	1,274		11,460
	1972-73	9,804	13	1,054		10,845
Chief Electoral Officer	1973-74	1,645	3	244		1,886
	1972-73	20,270	119	243		20,394
Commissioner of Official Languages	1973-74	1,449		145		1,594
	1972-73	1,057		76		1,133
Economic Council of Canada	1973-74	3,622	12	231		3,841
	1972-73	2,781	2	195		2,974
Public Service Staff Relations Board	1973-74	2,201	5	234		2,430
	1972-73	1,878	1	236		2,113
Grand total	1973-74	19,128	45	2,128		21,211
	1972-73	35,790	135	1,804		37,459

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PRIVY COUNCIL OFFICE PROGRAM								
Office of the Prime Minister	1,574	1,685					1,574	1,685
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State	479	455					479	455
Cabinet Secretariat (Operations and Plans)	3,440	3,007					3,440	3,007
Federal-Provincial Relations Secretariat	1,051	803					1,051	803
Administration	2,455	2,267	154	468	3,375	839	5,984	3,574
Commissions of Inquiry and Task Forces	495	466					495	466
	9,494	8,683	154	468	3,375	839	13,023	9,990
Less: receipts credited to revenue	6	25					6	25
Add: services provided by other departments	1,249	1,249					1,249	1,249
Total cost of program	10,737	9,907	154	468	3,375	839	14,266	11,214
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM								
Constitutional Conference Secretariat	297	198		23			297	221
Add: services provided by other departments	25	25					25	25
Total cost of program	322	223		23			322	246
Chief Electoral Officer								
Administration	513	435	13	31			526	466
Elections	1,154	1,154					1,154	1,154
Contributions to superannuation accounts	25	25					25	25
	1,692	1,614	13	31			1,705	1,645
Less: receipts credited to revenue	3	3					3	3
Add: services provided by other departments	244	244					244	244
Total cost of program	1,933	1,855	13	31			1,946	1,886

Programs by Activities—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Commissioner of Official Languages								
Administration	488	660	10	21			498	681
Complaints services	407	286					407	286
Special studies services	614	384					614	384
Contributions to superannuation accounts	98	98					98	98
	1,607	1,428	10	21			1,617	1,449
<i>Add: services provided by other departments</i>	145	145					145	145
Total cost of program	1,752	1,573	10	21			1,762	1,594
Economic Council of Canada								
Economic Council of Canada	3,875	3,586	5	36			3,880	3,622
<i>Less: receipts credited to revenue</i>		12						12
<i>Add: services provided by other departments</i>	231	231					231	231
Total cost of program	4,106	3,805	5	36			4,111	3,841
Public Service Staff Relations Board								
Staff relations administration	1,195	1,003	3	7			1,198	1,010
Pay Research Bureau	1,074	1,068	6	2			1,080	1,070
Contributions to superannuation accounts	121	121					121	121
	2,390	2,192	9	9			2,399	2,201
<i>Less: receipts and revenues credited to the vote</i>	1						1	
	2,389	2,192	9	9			2,398	2,201
<i>Less: receipts credited to revenue</i>		5						5
<i>Add: services provided by other departments</i>	234	234					234	234
Total cost of program	2,623	2,421	9	9			2,632	2,430

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74		1972-73	
	Appropriations	Expenditures	Expenditures	Expenditures
PRIVY COUNCIL OFFICE PROGRAM				
Grants to the institute for research on public policy not to exceed the aggregate of all amounts contributed thereto in the current fiscal year from all sources other than Her Majesty in right of Canada	3,000	470		310
Grants to national women's organizations in Canada	75	69		
The National Committee on Indian Rights and Treaties				230
Contribution to the Advisory Council on the status of women	300	300		
<i>Expenditures not required for the current year</i>				950
Total	3,375	839		1,490

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council Office Program	Constitutional Conference Secretariat Program	Total Department	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	6,454 5,702 <i>4,988</i>	158 115 <i>56</i>	6,612 5,817 <i>5,044</i>	398 379 <i>599</i>	1,273 926 <i>654</i>	2,139 1,862 <i>1,581</i>	1,691 1,482 <i>1,249</i>	12,113 10,466 <i>9,127</i>
(1) Other personnel costs	75 85 <i>487</i>	8 7 <i>20</i>	83 92 <i>507</i>	25 25 <i>29</i>	98 98 <i>59</i>	172 172 <i>141</i>	122 121 <i>104</i>	500 508 <i>840</i>
(2) Transportation and communications	481 536 <i>499</i>	36 13 <i>4</i>	517 549 <i>503</i>	11 11 <i>10</i>	76 65 <i>54</i>	114 139 <i>103</i>	110 109 <i>106</i>	828 875 <i>776</i>
(3) Information					65 169 <i>94</i>	81 65 <i>38</i>	48 60 <i>51</i>	194 294 <i>183</i>
(4) Professional and special services	1,465 738 <i>792</i>	30 29 <i>4</i>	1,495 767 <i>796</i>	36 34 <i>255</i>	50 120 <i>132</i>	1,236 1,202 <i>767</i>	142 169 <i>97</i>	2,959 2,292 <i>2,047</i>
(5) Rentals	110 92 <i>84</i>	5 5 <i></i>	115 97 <i>84</i>	2 2 <i>2</i>	13 25 <i>17</i>	31 50 <i>44</i>	6 9 <i>5</i>	167 183 <i>152</i>
(6) Purchased repair and upkeep	60 43 <i>33</i>	1 <i></i>	61 43 <i>33</i>	1 1 <i>1</i>	1 1 <i>1</i>	3 5 <i>4</i>	4 3 <i>2</i>	70 53 <i>41</i>
(7) Utilities, materials and supplies	312 950 <i>202</i>	25 28 <i></i>	337 978 <i>202</i>	40 5 <i>3</i>	26 23 <i>18</i>	97 87 <i>61</i>	51 53 <i>50</i>	551 1,146 <i>334</i>
(9) Construction and acquisition of machinery and equipment	154 468 <i>633</i>	30 23 <i></i>	184 491 <i>633</i>	13 31 <i>8</i>	10 21 <i>17</i>	5 36 <i>29</i>	7 9 <i>13</i>	219 588 <i>700</i>
(10) Grants, contributions and other transfer payments	3,375 839 <i>1,490</i>		3,375 839 <i>1,490</i>					3,375 839 <i>1,490</i>
(12) All other expenditures	538 537 <i>512</i>	4 1 <i></i>	542 538 <i>512</i>	1,179 1,156 <i>19,364</i>	5 1 <i>11</i>	2 4 <i>13</i>	218 186 <i>201</i>	1,946 1,885 <i>20,100</i>
(1-12) Total	13,024 9,990 <i>9,720</i>	297 221 <i>84</i>	13,321 10,211 <i>9,804</i>	1,705 1,644 <i>20,270</i>	1,617 1,449 <i>1,057</i>	3,880 3,622 <i>2,781</i>	2,399 2,201 <i>1,878</i>	22,922 19,127 <i>35,790</i>
(13) Less: receipts and revenues credited to the vote							1	1
Total net expenditures	13,024 9,990 <i>9,720</i>	297 221 <i>84</i>	13,321 10,211 <i>9,804</i>	1,705 1,644 <i>20,270</i>	1,617 1,449 <i>1,057</i>	3,880 3,622 <i>2,781</i>	2,398 2,201 <i>1,878</i>	22,921 19,127 <i>35,790</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Privy Council	Chief Electoral Officer	Comis- sioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
RECEIPTS—						
Budgetary—						
Charged to annual appropriations	9,675	427	1,307	3,450	2,080	16,939
Charged to statutory appropriations	536	1,217	142	172	121	2,188
Credited to revenue	25	3		12	5	45
Total receipts	10,236	1,647	1,449	3,634	2,206	19,172
OUTLAYS—						
Budgetary—						
Operating	8,881	1,613	1,428	3,586	2,192	17,700
Capital	491	31	21	36	9	588
Grants, contributions and other transfer payments	839					839
Credited to revenue	25	3		12	5	45
Total outlays	10,236	1,647	1,449	3,634	2,206	19,172
Net receipts or net outlays (—)	nil	nil	nil	nil	nil	nil

REVENUE

	1973-74	1972-73		1973-74	1972-73
Privy Council Office			Commissioner of Official Languages		
Comparative Summary			Comparative Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
A Refunds of previous years' expenditure	24,476 61	9,942 58	Refunds of previous years' expenditure	463 00	375 00
B Miscellaneous	128 05	3,459 18	Miscellaneous		2 03
Total	\$24,604 66	\$ 13,401 76	Total	\$ 463 00	\$ 377 03
		1973-74	Economic Council of Canada		
Details			Comparative Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
A Refunds of previous years' expenditure		24,477	A Refunds of previous years' expenditure	1,056 88	12 60
B Miscellaneous: sale of statutory instruments pursuant to the Statutory Instruments Act, C.38, Statutes of 1970-71-72 \$28; payment by the Halifax Insurance Company for damaged goods \$100		128	B Miscellaneous	11,070 00	2,400 00
Total	\$ 24,605		Total	\$12,126 88	\$ 2,412 60
					1973-74
	1973-74	1972-73	Details		
Chief Electoral Officer			Non-Tax Revenue—		
Comparative Summary			A Refunds of previous years' expenditure: duplicate payment		1,057
Non-Tax Revenue—			B Miscellaneous: costs of CANDIDE course given by Economic Council of Canada		11,070
A Refund of previous years' expenditure	3,085 60		Total	\$ 12,127	
Miscellaneous		118,860 00			
Total	\$ 3,085 60	\$118,860 00			1973-74 1972-73
			Public Service Staff Relations Board		
		1973-74	Comparative Summary		
Details			Non-Tax Revenue—		
Non-Tax Revenue—			Services and service fees		911 68
A Refund of previous years' expenditures: CPO cancelled cheque \$132; redemption of postal supplies \$2,954		3,086	Refunds of previous years' expenditure	4,545 30	
			Total	\$ 4,545 30	\$ 911 68

Appendix 1

Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY—ELECTIONS

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Other	Total
	\$	\$	\$	\$	\$	\$	\$
General elections—							
1972	32,206	821	4,343	1,008	12,843	60,213	111,434
Next general election	559,935		354,414			111,812	1,026,161
1973 N.W.T. Council Election	6,824	638	455	562		156	8,635
By-elections—							
1972	5,753		664		162	1,290	7,869
Total	604,718	1,459	359,876	1,570	13,005	173,471	1,154,099

GENERAL ELECTION — 1972

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Other	Total
	\$	\$	\$	\$	\$	\$	\$
SUMMARY							
Ontario	14,607	420	2,910	246	2,175		20,358
Quebec	8,015		1,311	97 CR	2,591		11,820
Nova Scotia	759				574		1,333
New Brunswick	667				636		1,303
Newfoundland	12				1,470		1,482
Prince Edward Island					240		240
Manitoba	1,755	343	22		932		3,052
British Columbia	1,045			859	941		2,845
Saskatchewan	198	58			1,568		1,824
Alberta	3,096		100		1,200		4,396
Yukon	1,259				72		1,331
Northwest Territories	793				444		1,237
Outside Canada						15,088	15,088
General Accounts						45,125	45,125
Total	32,206	821	4,343	1,008	12,843	60,213	111,434

Appendix 2

Board of Trustees of the Queen Elizabeth II Canadian Fund
to Aid in Research on the Diseases of Children
(Established by the Queen Elizabeth II Canadian Research Fund Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 21,739	\$ 1,880	Provision for awards approved	\$ 129,095	\$ 172,830
Interest accrued on investments	33,185	26,048	Principal of Fund		
Investments—Canada bonds at cost (market value, 1974, \$967,451; 1973, \$1,055,086)	1,026,772	1,073,178	Balance at beginning of year	\$928,276	904,783
			<i>Add:</i>		
			Income for the year from invest- ments	63,301	61,143
				991,577	965,926
			<i>Deduct:</i>		
			Awards approved during the year	\$38,583	45,508
			<i>Less:</i> Cancellation of awards approved in prior years		9,000
				38,583	36,508
			Other expenditure—net	393	1,142
				38,976	37,650
			Balance at end of year	952,601	928,276
				\$1,081,696	\$1,101,106
	\$1,081,696	\$1,101,106			

Approved on behalf of the Board:

JOHN F. MCCREARY
Chairman

G. MALCOLM BROWN
Trustee

I have examined the above Balance Sheet and have reported thereon under date of June 24, 1974, to the Board of Trustees and the Prime Minister of Canada.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, June 24, 1974

TO: THE BOARD OF TRUSTEES OF THE
QUEEN ELIZABETH II CANADIAN FUND
TO AID IN RESEARCH ON THE DISEASES
OF CHILDREN

The Right Honourable Pierre E. Trudeau,
Prime Minister of Canada

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1974, including a summary of the transactions affecting the principal of the Fund for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the balance sheet, together with the summary of transactions, gives a true and fair view of the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the balance sheet is in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Fund.

J. J. MACDONELL
Auditor General of Canada

Appendix 3

Economic Council of Canada
(Established by the Economic Council of Canada Act)

OFFICE OF THE AUDITOR GENERAL

Ottawa, May 16, 1974

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1974
 (with comparative figures for the year ended March 31, 1973)

	1974	1973
Administration:		
Salaries and employee benefits	\$1,849,937	\$1,601,713
Professional and special services	1,049,544	526,778
Accommodation	176,711	157,350
Travel and removal	88,483	53,335
Office stationery and supplies	79,319	61,056
Publication of reports and studies	65,089	38,410
Rental of office machines	41,378	38,356
Communications	41,332	40,259
Office renovations	39,258	32,304
Office furniture and equipment	36,040	19,788
Repair of office furniture and equipment	4,979	4,457
Miscellaneous	18,391	12,245
	<u>3,490,461</u>	<u>2,586,051</u>
Special study re Canadian construction industry	415,427	510,859
Total expenditure	<u>\$3,905,888</u>	<u>\$3,096,910</u>
Total expenditure provided for by:		
Privy Council Vote 20	\$3,449,888	\$2,639,910
Statutory	172,000	
Government departments which provided major services without charge	284,000	457,000
	<u>\$3,905,888</u>	<u>\$3,096,910</u>

Certified correct:

Approved:

N. LAFRANCE
Chief of Administration

ANDRE RAYNAULD
Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of May 16, 1974 to the Economic Council of Canada and The Right Honourable the Prime Minister.

J.J. MACDONELL
Auditor General of Canada

TO: ECONOMIC COUNCIL OF CANADA
 AND
 THE RIGHT HONOURABLE THE PRIME MINISTER,
 OTTAWA.

Sirs:

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1974. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion this financial statement gives a true and fair view of the results of the operation of the Council for the year ended March 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 20

1973-74 PUBLIC ACCOUNTS

Public Works

CONTENTS

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PUBLIC WORKS

Department

Objectives

- To provide central policy direction and central administrative support services for all departmental programs.
- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction, property use and protection.
- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.
- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.
- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
ADMINISTRATION PROGRAM					
1	Program expenditures	\$ 16,244,000 00			
	Transfer from Treasury Board Vote 15 public service bilin- gualism	308,000 00			
		16,552,000 00	16,488,392 18	63,607 82	14,828,305 88
Stat.	Minister of Public Works—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	1,101,000 00	1,101,000 00		1,048,000 00
		17,669,999 92	17,606,392 10	63,607 82	15,893,305 80
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
5	Program expenditures and grants listed in the Estimates . . .	\$ 19,594,000 00			
	Transfer from Treasury Board Vote 15 public service bilin- gualism	60,000 00			
		19,654,000 00	19,191,111 94	462,888 06	17,441,997 14
Stat.	Contributions to superannuation accounts	1,235,000 00	1,235,000 00		1,238,000 00
	Federal Court awards	113,503 37	113,503 37		
		21,002,503 37	20,539,615 31	462,888 06	18,679,997 14
ACCOMMODATION PROGRAM					
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year	\$178,345,000 00			
	10a To authorize the transfer of \$6,605,000 from Public Works Vote 15, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of	6,386,000 00			
	10b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$136,711.31	1 00			
	Transfer from Vote 15	6,605,000 00			
	Transfer from Treasury Board Vote 15 public service bilin- gualism	39,000 00			
		191,375,001 00			
	Less transfer to:				
	Vote 15	\$1,400,000 00			
	Vote 20	499,999 00			
		1,899,999 00			
		189,475,002 00	179,801,823 70	9,673,178 30	150,647,202 76
15	Capital expenditures including expenditures on works on other than Federal property	\$193,978,000 00			
	15b To authorize the transfer of \$1,400,000 from Public Works Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	12,000,000 00			
	Transfer from Vote 10	1,400,000 00			
		207,378,000 00			
	Less transfer to Vote 10	6,605,000 00			
		200,773,000 00	200,696,985 75	76,014 25	140,403,731 19
Stat.	Contributions to superannuation accounts	3,514,000 00	3,514,000 00		3,253,000 00
Stat.	Federal Court awards	27,000 00	27,000 00		201,827 02
Stat.	Refunds of amounts credited to revenue in previous years	12,963 35	12,963 35		46,843 79
		393,801,965 35	384,052,772 80	9,749,192 55	294,552,604 76
MARINE PROGRAM					
20	Operating expenditures and contributions	\$ 12,045,000 00			
	20a	260,000 00			
	20b To authorize the transfer of \$499,999 from Public Works Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
	Transfer from Vote 10	499,999 00			
	Transfer from Treasury Board Vote 5 contingencies	375,000 00			
		13,180,000 00	12,633,359 60	546,640 40	11,248,195 29
25	Capital expenditures including expenditures on works on other than Federal property	16,263,000 00	15,533,838 22	729,161 78	16,879,455 53
Stat.	Dry dock subsidy—Canadian Vickers, Montreal	180,000 00	180,000 00		180,000 00
Stat.	Contributions to superannuation accounts	457,000 00	457,000 00		415,000 00
		30,080,000 00	28,804,197 82	1,275,802 18	28,722,650 82

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge	9,981,000 00	9,810,333 27	170,666 73	8,764,576 03
40 Capital expenditures including expenditures on works on other than Federal property	8,730,000 00	8,701,302 28	28,697 72	7,308,628 41
Stat. Contributions to superannuation accounts	221,000 00	221,000 00		211,000 00
Expenditures from appropriations not required for 1973-74				500 00
	18,932,000 00	18,732,635 55	199,364 45	16,284,704 44
Total	481,486,468 64	469,735,613 58	11,750,855 06	374,133,262 96

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1973-74	17,606	44	472	1,404	19,438
	1972-73	15,893	33	630	1,404	17,894
PROFESSIONAL AND TECHNICAL SERVICES	1973-74	20,540	90	488	1,645	22,583
	1972-73	18,680	145	630	1,645	20,810
ACCOMMODATION	1973-74	384,053	2,775	2,042		383,320
	1972-73	294,552	6,708	2,384		290,228
MARINE	1973-74	28,804	2,329	238		26,713
	1972-73	28,723	1,965	285	311	27,354
TRANSPORTATION AND OTHER ENGINEERING	1973-74	18,733	216	54		18,571
	1972-73	16,285	136	75	150	16,374
Total	1973-74	469,736	5,454	3,294	3,049	470,625
	1972-73	374,133	8,987	4,004	3,510	372,660

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive offices	972	916	5	47			977	963
Administrative services	15,425	15,279	167	263			15,592	15,542
Contributions to superannuation accounts	1,101	1,101					1,101	1,101
	17,498	17,296	172	310			17,670	17,606
Less: receipts credited to revenue		44						44
Add: services provided by other departments	472	472					472	472
accommodation provided by this department	1,404	1,404					1,404	1,404
Total cost of program	19,374	19,128	172	310			19,546	19,438
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	18,803	18,303	395	386	23	23	19,221	18,712
Real property services	541	581		7	5	5	546	593
Contributions to superannuation accounts	1,235	1,235					1,235	1,235
	20,579	20,119	395	393	28	28	21,002	20,540
Less: receipts credited to revenue		90						90
Add: services provided by other departments	488	488					488	488
accommodation provided by this department	1,645	1,645					1,645	1,645
Total cost of program	22,712	22,162	395	393	28	28	23,135	22,583
ACCOMMODATION PROGRAM								
General purpose buildings	144,676	136,543	61,658	61,697			206,334	198,240
Single purpose buildings	56,483	58,031	145,720	138,772			202,203	196,803
Program management	13,806	14,821		228			13,806	15,049
Contributions to superannuation accounts	3,514	3,514					3,514	3,514
	218,479	212,909	207,378	200,697			425,857	413,606
Less: receipts and revenues credited to the vote	20,637	29,553	6,605				27,242	29,553
amounts recoverable from other departments and agencies	4,813						4,813	
	193,029	183,356	200,773	200,697			393,802	384,053
Less: receipts credited to revenue	1,626	2,775					1,626	2,775
Add: services provided by other departments	2,042	2,042					2,042	2,042
Total cost of program	193,445	182,623	200,773	200,697			394,218	383,320
MARINE PROGRAM								
Industry support	12,809	12,346	16,263	15,473	180	180	29,252	27,999
Water level control	306	243		61	65	44	371	348
Contributions to superannuation accounts	457	457					457	457
	13,572	13,046	16,263	15,534	245	224	30,080	28,804
Less: receipts credited to revenue	1,508	2,329					1,508	2,329
Add: services provided by other departments	238	238					238	238
Total cost of program	12,302	10,955	16,263	15,534	245	224	28,810	26,713
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	10,480	10,126	8,730	8,702			19,210	18,828
Contributions to superannuation accounts	221	221					221	221
	10,701	10,347	8,730	8,702			19,431	19,049
Less: receipts and revenues credited to the vote	499	316					499	316
	10,202	10,031	8,730	8,702			18,932	18,733
Less: receipts credited to revenue	39	216					39	216
Add: services provided by other departments	54	54					54	54
Total cost of program	10,217	9,869	8,730	8,702			18,947	18,571

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grants to the Roads and Transportation Association of Canada	23	23	23
Grant to the Canadian Joint Fire Prevention Publicity Committee	5	5	5
	28	28	28
ACCOMMODATION PROGRAM			
Expenditures not required for the current year			77
			77
MARINE PROGRAM			
Dry dock subsidy to Canadian Vickers, Montreal	180	180	180
Okanagan flood control project	65	44	62
	245	224	242
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
Expenditures not required for the current year			67
			67
Total	273	252	414

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Professional and Technical Services Program	Accommodation Program	Marine Program	Transportation and Other Engineering Program	Total
(1) Salaries and wages	12,760 12,252 <i>11,743</i>	16,387 16,326 <i>14,924</i>	41,933 42,612 <i>35,769</i>	5,579 5,125 <i>4,904</i>	1,106 890 <i>760</i>	77,765 77,205 <i>68,100</i>
(1) Other personnel costs	1,662 1,135 <i>1,099</i>	1,611 1,280 <i>1,328</i>	6,339 3,885 <i>3,676</i>	1,437 820 <i>760</i>	404 250 <i>220</i>	11,453 7,370 <i>7,083</i>
(2) Transportation and communications	1,159 1,158 <i>1,050</i>	987 1,111 <i>1,011</i>	3,722 3,503 <i>2,128</i>	332 323 <i>435</i>	141 189 <i>193</i>	6,341 6,284 <i>4,817</i>
(3) Information	45 15 <i>29</i>	11 2 <i>12</i>	467 256 <i>163</i>	50 30 <i>31</i>	3 7 <i>10</i>	576 310 <i>245</i>
(4) Professional and special services	1,034 1,690 <i>948</i>	535 677 <i>447</i>	23,945 29,857 <i>24,100</i>	715 841 <i>737</i>	122 274 <i>444</i>	26,351 33,339 <i>26,676</i>
(5) Rentals	107 262 <i>184</i>	73 41 <i>33</i>	94,308 84,722 <i>70,364</i>	238 625 <i>285</i>	14 117 <i>13</i>	94,740 85,767 <i>70,879</i>
(6) Purchased repair and upkeep	65 72 <i>62</i>	110 49 <i>74</i>	33,578 32,679 <i>22,887</i>	5,627 5,686 <i>5,765</i>	9,243 9,442 <i>8,144</i>	48,623 47,928 <i>36,932</i>
(7) Utilities, materials and supplies	652 695 <i>521</i>	848 621 <i>470</i>	26,041 33,547 <i>25,317</i>	883 1,346 <i>1,154</i>	246 445 <i>367</i>	28,670 36,654 <i>27,829</i>
(8) Construction and acquisition of land, buildings and equipment			187,849 162,706 <i>118,587</i>	14,543 13,102 <i>13,616</i>	8,120 7,319 <i>6,470</i>	210,512 183,127 <i>138,673</i>
(9) Construction and acquisition of machinery and equipment	172 310 <i>249</i>	395 393 <i>354</i>	7,391 19,719 <i>6,329</i>	424 631 <i>687</i>	32 115 <i>60</i>	8,414 21,168 <i>7,679</i>
(10) Grants, contributions and other transfer payments		28 28 <i>28</i>		245 224 <i>242</i>		273 252 <i>414</i>
(12) All other expenditures	14 17 <i>10</i>	17 12 <i>8</i>	284 120 <i>233</i>	7 51 <i>135</i>		322 201 <i>419</i>
(1-12) Total	17,670 17,606 <i>15,895</i>	21,002 20,540 <i>18,689</i>	425,857 413,606 <i>309,630</i>	30,080 28,804 <i>28,751</i>	19,431 19,049 <i>16,781</i>	514,040 499,605 <i>389,746</i>
(13) Less: receipts and revenues credited to the vote			32,055 29,553 <i>15,078</i>		499 316 <i>496</i>	32,554 29,869 <i>15,613</i>
Total net expenditures	17,670 17,606 <i>15,893</i>	21,002 20,540 <i>18,680</i>	393,802 384,053 <i>294,552</i>	30,080 28,804 <i>28,723</i>	18,932 18,733 <i>16,283</i>	481,486 469,736 <i>374,133</i>

Amounts in roman type are 1973-74 appropriations.
 Amounts in bold face type are 1973-74 expenditures.
 Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—

Budgetary—	
Charged to annual appropriations	462,857
Charged to statutory appropriations	6,879
Credited to appropriations	29,869
Credited to revenue	5,454
Total receipts	505,059

OUTLAYS—

Budgetary—	
Operating	273,717
Capital	225,636
Grants, contributions and other transfer payments	252
Credited to revenue	5,454
Total outlays	505,059
Net receipts or net outlays (—)	nil

Revenues

	1973-74	1972-73
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits	316,006 83	4,690,935 19
B Proceeds from sales	386,238 25	24,599 84
C Services and service fees	2,072,234 74	1,847,612 09
D Refunds of previous years' expenditure	1,285,482 77	1,192,913 67
E Miscellaneous	1,394,057 39	1,230,987 89
Total	\$5,454,019 98	\$8,987,048 68

	1973-74	
Details		
A Privileges, licences and permits:		
Ferry privileges	1,600	
Rental of:		
Public buildings and sites	298,027	
Water lots	15,497	
Encroachment fees, field camp accommodation	883	316,007
B Proceeds from sales:		
Sale of real estate	385,838	
Sale of scrap or surplus materials and equipment	400	386,238
C Services and service fees:		
Laundry services	25,694	
Supply of rations	52,414	
Commission from telephone booths in public buildings	22,525	
Supply of:		
Steam	443,781	
Water	120,453	
Electricity	56,315	
Sewer and/or garbage removal services	26	
Transportation	421,340	
Earnings of floating plant	25,051	
Earnings of graving docks, etc.:		
Champlain graving dock, Lauzon, Quebec	292,080	
Lorne graving dock, Lauzon, Quebec	17,550	
Esquimalt graving dock, B.C.	592,098	
Selkirk repair slip, Manitoba	2,908	2,072,235

D Refunds of previous years' expenditure:

Department of the Attorney General—Late remittance \$22,044; Department of the Attorney General—Late remittance \$39,309; Department of Communications—Reimbursement for tenant services supplied in 1972-73 \$7,217; Electrical Reduction Company of Canada—Amortization of loan annual payment \$76,153; Department of the Environment—Late remittance \$6,713; Gulf Oil Canada—Amortization of loan annual payment \$74,235; Gullbridge Mines—Amortization of loan annual payment plus overdue payment \$32,685; Unemployment Insurance Commission—Reimbursement for payment of alterations—New Glasgow Government of Canada Building \$17,150; Unemployment Insurance Commission—Reimbursement for tenant Services supplied in 1972-73 \$12,992; Department of Justice—Reimbursement of over-payment on acquisition of land from Cité de St Laurent, St Laurent, Quebec \$11,234; Royal Canadian Mounted Police—Refund for installation of sliding doors, garage, St Laurent,

Revenues—Concluded

1973-74

Details—Continued

Quebec \$7,500; Canadian Farm Works Corporation—Settlement of previous year's accounts receivable \$5,542; Ontario Region—Refund of salaries \$7,719; American Embassy (U.S. Information)—Rental June 15, 1972 to December 31, 1972 National Press Building \$9,194; Bank of Canada—Steam consumption 1972-73 \$5,583; Canada Pension Plan—Rents adjustment for Crown leased property 1972-73 \$10,061; Canadian Broadcasting Corporation—Heating, water, salaries and power used 1972-73 \$6,564; Canadian National Railway—Steam consumption 1972-73 \$28,173; City of Ottawa—Refund balance of deposit—work in progress—National Arts Centre \$50,672; City of Ottawa—Refund of invoice overpayment to City of Ottawa \$27,659; Computer Services Department of Supply and Services—Fitting-up costs—amortization—Lord Elgin Plaza \$27,873; External Affairs—Holdback—Completion L B Pearson Building \$85,614; Guardian Insurance (Laurentian Realities)—Connor Building—Recovery of damage claim \$5,620; National Arts Centre—Steam and chilled water consumption 1972-73 \$37,344; National Capital Commission—Recovery of excavation costs—Municipal Services, Hull \$74,802; National Defence—Commissionaire's services 1972-73 EMO Arnprior \$7,064; Public Service Commission—Touraine, Quebec—Amortization of fitting-up costs \$32,240; Regional Municipality of Ottawa/Carleton—Relocation of entrance to Greenbelt Farm—refund of deposit \$5,845; Unemployment Insurance Commission—Alterations to Vanier Tower B \$8,174; Upper Ottawa Improvements—Bronson Slide—Ottawa River—Amortization \$14,306; City of Sudbury—Land disposal \$5,465; Unemployment Insurance Commission—Adjusted payment \$13,396; Unemployment Insurance Commission—Adjusted payment \$6,032; Catering services F C—Catering expenses of previous years recovered in 1973-74 \$20,550; Department of the Environment—Rentals 1972-73 \$148,198; Freeway Construction—Overpayment to contractor \$31,267; Gulf Oil Ltd—Refund on oil containers \$5,424; Imperial Oil Ltd—Recovery of previous year's fuel credits \$52,138; Sale of Materials—Material expense of previous years recovered in 1973-74 \$11,212; Department of the Environment—Employee deductions for rent \$10,059; Vladimir Mayakovsky—Collection of damage claim \$6,226; Sundry \$218,235

1,285,483

1973-74

Details—Concluded

E Miscellaneous:

Come-By-Chance—Salaries April 1, 1973 to February 24, 1974 \$56,848; Come-By-Chance—Soils investigation \$112,998; Erco Industries—Interest on loan—annual payment \$176,398; Gulf Oil Canada—Interest on loan—annual payment \$429,618; Gullbridge Mines Ltd—Interest on loan—annual payment plus overdue payment \$26,814; National Sea Products—Interest on loan—annual payment \$16,804; St-Maurice River Drive Co—Reimbursement of surplus revenue accumulated by company \$16,233; Terminal Warehouses Ltd—Refund federal income tax \$18,739; Canadian National Railway—Burlington Lift Bridge \$31,137; Province of Ontario—Land disposal \$23,500; Imperial Oil Ltd—Dredging Hay River Wharf \$12,356; Eurocan Terminals—Interest on loan 1973-74 \$290,101; Ker and Ker—Balance on exchange of land—RCMP Victoria \$16,320; State of Alaska—Rental Prince Rupert Ferry Terminal \$44,849; Tompkins Construction Co—Revenue collected on default of contract—Alaska Highway Work \$57,000; Washington State Ferries—Rental Sidney Ferry Terminal—Customs and Immigration \$15,000; Sundry \$49,342

1,394,057

Total

\$5,454,020

Appendix

Public Works Working Capital Advance

ASSETS	1974	1973	LIABILITIES	1974	1973
Accounts receivable	\$2,409	\$75,649	Working capital advance	\$2,409	\$75,649

STATEMENT OF OPERATIONS FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures as at March 31, 1973)

	1974	1973		1974	1973
Payments made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:			Ministry of Transport—		
Agriculture	749,491	1,156,059	Air	5,416,393	1,096,657
Agriculture Race Track Supervision Unit . . .	60		Canadian Surface Transportation		
Atomic Energy of Canada Ltd	223	606	Administration	1,791,134	1,124,478
Canada Pension Plan	75,141	51,414	Marine	7,121,715	548,488
Canadian Broadcasting Corporation	14,568	9,638	Property Services Personnel Transfer		60
Canadian Dairy Commission	3,411	14,214	Training Institute—Cornwall	642,000	
Canadian Grain Commission	60,072		National Arts Centre	59,453	41,778
Canadian International Development Agency . .	323	15,264	National Capital Commission	2,925,577	5,699,311
Canadian International Grains Institute	4,166	333,351	National Defence	1,510,028	819,732
Canadian Livestock Feed Board	3,286		National Harbours Board	104,717	1,979,825
Canadian Transport Commission	1,209		National Health and Welfare	4,626,723	8,156,561
Central Mortgage and Housing Corporation . .	859	2,756	National Museums	406,922	36,851
Communications	797,988	842,384	National Research Council	4,748,244	7,065,949
Community Release Centre	18		National Revenue—		
Company of Young Canadians	350		Customs and Excise	527,117	895,485
Crown Assets Disposal Corporation	237	1,671	Taxation		5,500
Economic Council of Canada	1,734	11,551	Northern Canada Power Commission	228,936	154,510
Emergency Measures Organization	82,587	71,487	Northwest Territories Government	10,047	80,000
Energy, Mines and Resources	623,491	1,170,331	Pacific Pilotage Authority		50
Environment	19,124,951	10,504,813	Post Office	15,316	167,373
External Affairs	252,879	444,377	Privy Council		507
Passport Office	7,512		Public Service Commission	90,102	110,505
Farm Credit Corporation	1,907	589	Regional Economic Expansion	3,826	4,080
House of Commons	60,664		Royal Canadian Mint	58,285	21,316
Indian and Northern Affairs—			Royal Canadian Mounted Police	9,249,679	11,363,004
Accommodation	4,018,077	5,054,424	St Lawrence Seaway Authority	4,484	4,812
Civil Engineering and Roads	23,566,704	22,724,663	Secretary of State		5,465
Marine Works	3,654	57,651	Solicitor General—		
Information Canada	918	1,943	Canadian Penitentiary Service	5,363,973	4,344,218
International Development Research Centre . .	742	5,839	Sports Canada	27,248	
Justice	2,611	1,057	Supply and Services	9,609	106,847
Manpower and Immigration	25,096	42,911	Tariff Board	12,314	
			Unemployment Insurance Commission	1,286,935	592,414
			Urban Affairs	1,838	14,508
			Veterans Affairs	476,532	457,467
			Yukon Territory Government	78,008	55,967
				\$96,282,084	\$87,472,711

A balance of \$2,409 08 remained outstanding in the Working Capital Advance as at the close of the 1973-74 fiscal year.

ANALYSIS OF BALANCE OUTSTANDING IN THE WORKING
CAPITAL ADVANCE AT THE CLOSE OF 1973-74

	Client had no funds	Journal vouchers not processed	Other	Total
Agriculture — Race Track Supervision			63 25	63 25
Consumer and Corporate Affairs			1,566 20	1,566 20
Emergency Measures Or- ganization	1,360 13			1,360 13
Environment		6,652 12 Cr		6,652 12 Cr
Indian and Northern Affairs		7 25		7 25
Manpower and Immigration		52 80 Cr		52 80 Cr
Ministry of Transport — Air		456 55 Cr		456 55 Cr
National Health and Welfare		5,075 00		5,075 00
Royal Canadian Mounted Police			1,028 41	1,028 41
Unemployment Insurance Commission			470 31	470 31
Total	\$1,360 13	\$5,075 00	\$4,026 05 Cr	\$2,409 08

SECTION 21

**1973-74
PUBLIC ACCOUNTS**

Regional Economic Expansion

**Department
Cape Breton Development Corporation**

CONTENTS

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REGIONAL ECONOMIC EXPANSION

Department

Objective

- To facilitate economic expansion and social adjustment in areas of Canada requiring special measures to improve opportunities for productive employment and the access of people to opportunities.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and on Cape Breton Island while rationalizing the coal industry.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote			1973-74	1973-74	Unexpended	1972-73
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
Department						
1	Operating expenditures	\$ 41,442,000 00				
	1a To extend the purposes of Regional Economic Expansion Vote 1, Appropriation Act No. 4, 1973, to authorize the transfer, without cost to the Province of Alberta, of all assets of the Bow River and St. Mary projects in accordance with an agreement entered into pursuant to the Prairie Farm Rehabilitation Act	1 00	41,442,001 00	34,711,990 26	6,730,010 74	31,422,453 93
5	Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project; authority to make expenditures on works, land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians		6,994,500 00	5,720,763 53	1,273,736 47	6,436,962 85
10	The grants listed in the Estimates, contributions, including contributions in accordance with an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland, of the incorporation and operating expenses of a corporation, incorporated pursuant thereto, to provide financing and other services to small and medium sized businesses in Newfoundland and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the Provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements	\$374,459,700 00				
	Less transfer to Vote 11a	14,999,999 00				
11a.	To authorize the Minister of Regional Economic Expansion to enter into general development agreements with the provinces, subject to the approval of the Governor in Council, to provide measures for economic expansion and social adjustment in areas in Canada requiring such measures to improve opportunities for productive employment in those areas and access to such opportunities, and, in accordance with such general development agreements and such directions as the Governor in Council may prescribe, to enter into subsidiary agreements to effect the purposes of the general development agreements, and to provide contributions as set out in the general development agreements and subsidiary agreements, and to authorize the transfer of \$14,999,999 from Regional Expansion Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	\$ 1 00	359,459,701 00	309,208,478 38	50,251,222 62	262,216,332 89
	Transfer from Vote 10	14,999,999 00				
Stat.	Minister of Regional Economic Expansion—Salary and motor car allowance		15,000,000 00	10,000,000 00	5,000,000 00	
Stat.	Contributions to superannuation accounts		16,999 92	16,999 92		16,999 92
	Expenditures from appropriations not required for 1973-74		2,071,000 00	2,071,000 00		1,913,000 00
						31 81
			424,984,201 92	361,729,232 09	63,254,969 83	302,005,781 40
Cape Breton Development Corporation						
35	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1973 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding Section 31 (2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1973 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty	\$ 23,975,000 00				
	35a To authorize the transfer of \$3,500,000 from Regional Economic Expansion Vote 40, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	2,959,000 00				
	35b Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance for the three months ending March 31, 1974, of the coal mining and related works and undertakings acquired by the Corporation under section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division and notwithstanding section 31 (2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for the three months ended					

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Cape Breton Development Corporation—Concluded				
March 31, 1974, by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty	5,464,000 00			
Transfer from Vote 40	3,500,000 00			
40 Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal, coke and railway operations	\$ 5,466,000 00	35,898,000 00	35,898,000 00	32,625,000 00
40b	4,939,000 00			
	10,405,000 00			
Less transfer to Vote 35	3,500,000 00	6,905,000 00	6,905,000 00	9,459,000 00
45 Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act	7,000,000 00	7,000,000 00		1,500,000 00
Expenditures from appropriations not required for 1973-74				14,721,322 00
	49,803,000 00	49,803,000 00		58,305,322 00
Total	474,787,201 92	411,532,232 09	63,254,969 83	360,311,103 40

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1973-74	361,729	(1)31,866	3,433	690	333,986
	1972-73	302,006	(2)25,287	6,443	230	283,392
Cape Breton Development Corporation	1973-74	49,803				49,803
	1972-73	58,305				58,305
Total	1973-74	411,532	31,866	3,433	690	383,789
	1972-73	360,311	25,287	6,443	230	341,697

(1)Includes return on investments of \$20,632.

(2)Includes return on investment of \$16,082.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Developmental planning and administration	21,982	16,280	390	354	10,843	5,365	35,286	21,999
Industrial development	6,302	4,764	100	1	157,296	101,850	163,698	106,615
Infrastructure assistance					108,532	121,181	108,532	121,181
Social adjustment and rural economic development	13,175	13,685	6,504	5,366	97,789	90,812	117,468	109,863
Contributions to superannuation accounts	2,071	2,071						2,071
	43,530	36,800	6,994	5,721	374,460	319,208	424,984	361,729
<i>Less:</i> receipts credited to revenue	24,500	31,866					24,500	31,866
<i>Add:</i> services provided by other departments	3,433	3,433					3,433	3,433
accommodation provided by this department	690	690					690	690
Total cost of program	23,153	9,057	6,994	5,721	374,460	319,208	404,607	333,986
Cape Breton Development Corporation								
Rationalization of the coal industry							49,103	49,103
Economic Expansion							700	700
							49,803	49,803
<i>Less:</i> revenue of the Corporation								
Total cost of program							49,803	49,803

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	50	10	5
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs			
Development planning and administration	10,843	5,365	3,747
Industrial development	157,246	101,840	85,929
Infrastructure assistance	108,532	121,181	88,757
Social adjustment and rural economic development	97,789	90,812	83,778
Total department	374,460	319,208	262,216

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	26,731		26,731
	23,047		23,047
	<i>21,826</i>		<i>21,826</i>
(1) Other personnel costs	2,084		2,084
	2,110		2,110
	<i>1,945</i>		<i>1,945</i>
(2) Transportation and communications	3,304		3,304
	2,848		2,848
	<i>2,406</i>		<i>2,406</i>
(3) Information	2,490		2,490
	511		511
	<i>759</i>		<i>759</i>
(4) Professional and special services	5,665		5,665
	4,569		4,569
	<i>3,455</i>		<i>3,455</i>
(5) Rentals	668		668
	699		699
	<i>538</i>		<i>538</i>
(6) Purchased repair and upkeep	629		629
	289		289
	<i>261</i>		<i>261</i>
(7) Utilities, materials and supplies	2,265		2,265
	3,485		3,485
	<i>2,773</i>		<i>2,773</i>
(8) Construction and acquisition of land, buildings and equipment	5,344		5,344
	3,876		3,876
	<i>5,049</i>		<i>5,049</i>
(9) Construction and acquisition of machinery and equipment	1,251		1,251
	949		949
	<i>732</i>		<i>732</i>
(10) Grants, contributions and other transfer payments	374,460		374,460
	319,209		319,209
	<i>262,216</i>		<i>262,216</i>
(12) All other expenditures	93	49,803	49,896
	137	49,803	49,940
	<i>79</i>	<i>58,305</i>	<i>58,384</i>
(1-12) Total	424,984	49,803	474,787
	361,729	49,803	411,532
	<i>302,039</i>	<i>58,305</i>	<i>360,344</i>
(13) Less: receipts and revenues credited to the vote			
	<i>33</i>		<i>33</i>
Total net expenditures	424,984	49,803	474,787
	361,729	49,803	411,532
	<i>302,006</i>	<i>58,305</i>	<i>360,311</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Funds	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations	359,255		359,255
Charged to statutory appropriations	2,088		2,088
Credited to revenue	*29,771		29,771
Non-budgetary—			
Charged to annual appropriations	62,615		62,615
Sales by		386	386
Other income	39		39
Loan repayments	**4,272		4,272
Repayment of Advances to Crown Corporations	21,000		21,000
Total receipts	479,040	386	479,426
OUTLAYS—			
Budgetary—			
Operating	36,800	343	37,143
Capital	5,721		5,721
Grants, contributions and other transfer payments	319,208		319,208
Credited to revenue	*29,771		29,771
Non-budgetary—			
Loans to	62,624		62,624
Advances to Crown Corporations	7,000		7,000
Other	173		173
Total outlays	461,297	343	461,640
Net receipts or net outlays (—)	17,743	43	17,786

* Excludes non-cash transactions of \$2,094.

** Excludes non-cash transactions of \$ 133.

Revenue

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	20,632,183 47	16,082,121 34
B Privileges, licences and permits	2,311,964 58	1,346,679 80
C Proceeds from sales	315,625 23	255,609 58
D Services and service fees	1,160,702 60	988,024 83
E Refunds of previous years' expen- diture	5,731,353 61	5,439,033 71
F Miscellaneous	1,713,677 33	1,175,249 24
Total	\$31,865,506 82	\$25,286,718 50
		1973-74
Details		
Non-Tax Revenue—		
A Return on investments: interest on loans—under the Atlantic Provinces Power Development Act: Newfoundland \$6,749,822; Nova Scotia \$4,577,429; New Brunswick \$3,656,809; Prince Edward Island development agreement \$541,249; Atlantic Development Board carry over proj- ects: Newfoundland \$62,769; Nova Scotia \$453,109; Prince Edward Island \$2,493; New Brunswick \$84,689; South Saskatchewan River \$661,370; sales of irrigated land \$48,742; agriculture service centres \$76,509; New- foundland Development Corporation \$425,497; Metro- politan area growth investments \$349,930; special area agreements: Newfoundland \$11,840; Nova Scotia \$78,867; New Brunswick \$1,053,236; Quebec \$1,783,470; Alberta \$14,353		20,632,183
B Privileges, licences and permits: house rentals \$102,913; land rentals \$11,572; community pasture fees \$2,069,910; surface leases \$76,538; grazing permits \$51,032		2,311,965
C Proceeds from sales: sales of land \$70,338; sale of livestock and produce \$227,073; sundries \$18,214		315,625
D Services and service fees: breeding fees \$750,999; engi- neering services \$88,878; water charges \$217,008; sundry rentals \$14,971; inoculation \$33,903; loan guarantees \$53,884; other \$1,060		1,160,703
E Refunds of previous years' expenditure: ARDA projects \$1,258,276; FRED projects \$1,793,121; special areas \$486,773; special highways \$95,470; industrial incentives \$1,663,046; miscellaneous agreements—Mineral Explora- tion Newfoundland \$27,747; New Brunswick geological program \$55,915; New Brunswick forest resources surveys \$7,517; PFRA—Alberta irrigation rehabilitation \$297,348; Pleasant Valley Dam—Manitoba \$13,778; other \$32,363		5,731,354
F Miscellaneous: revenue from ARDA projects \$1,631,883; sundry items from PFRA \$72,583; other \$9,211		1,713,677
Total		\$31,865,507

Appendix I

Fund for Rural Economic Development

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974

	Approved Program	Expenditure
	\$	\$
<i>Prince Edward Island</i>		
Prince Edward Island Agreement		
Development Grant	3,000,000	3,000,000
Resource Adjustment and Development	5,773,500	5,204,362
Social Development	5,862,780	4,365,604
Resource Supporting and Commercial Services	2,361,500	2,143,188
Implementation	1,086,000	981,015
	18,083,780	15,694,169
<i>New Brunswick</i>		
Mactaquac Area Agreement		
Land Acquisition—Part II		*—49,679
Highways, Grants to Industry Survey and Legal—Part III	285,750	*—244,688
Parks and Facilities, Historic Attractions— Part V	715,972	744,969
Townsite Development—Part VI		373,800
Administration—Part I	15,000	7,193
Supplementary Moving Allowance		
Special Assistance and General Counsel- ling—Part VII		8,489
	1,016,722	840,084
Northeast New Brunswick Agreement		
Land Acquisition and Resettlement		17,859
Development and Structural Adjustment		236
General		6,247
Economic Development	2,487,500	1,308,399
Social Adjustment	6,511,250	4,278,961
Administration, Evaluation and Public Information	476,000	371,500
	9,474,750	5,983,202
<i>Quebec</i>		
Lower St. Lawrence, Gaspé and Iles-de-la-Madeleine Area Agreement		
Agriculture	1,634,600	1,855,572
Forestry	2,058,400	2,367,953
Fisheries	2,216,300	1,149,359
Recreation, Tourism and Cultural Develop- ment	5,513,600	5,030,686
Social Development	2,830,900	2,890,454
Urban Development	2,500,000	3,299,974
Transport	11,776,000	12,888,017
Administration and Participation	1,164,800	944,084
Mines	873,800	1,347,238
Business Development	4,881,300	1,853,447
	35,449,700	33,626,784
<i>Manitoba</i>		
Interlake Area Agreement		
Manpower	1,131,800	942,851
Development and Structural Adjustment	1,283,000	1,107,670
General	163,400	141,947
	2,578,200	2,192,468
	66,603,152	58,336,707

*Amends previous years reporting.

Appendix 2

Prairie Farm Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures for preceding year)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventory at cost	\$141,899	\$184,792	Working Capital Advance	\$141,899	\$184,792

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973
Balance, inventory at beginning of year	\$184,792	\$187,182
Increase or decrease (–) in inventory during year . . .	–42,893	–2,390
Net profit or loss (–) for the year		
Balance, inventory at end of year	141,899	184,792

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for preceding year)

	1974	1973
Sales	\$386,135	\$231,545
Cost of sales—		
Inventory at beginning of year	184,792	187,182
Purchases during the year	343,242	229,155
	528,034	416,337
Inventory at end of year	141,899	184,792
	386,135	231,545
Net profit or loss (–) for the year	\$	\$

SECTION 22

1973-74
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
Science Council of Canada

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SCIENCE AND TECHNOLOGY

Ministry of State

Objective

- To assure the optimum use of science and technology in support of national objectives.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Ministry of State				
1 Program expenditures and contributions	\$4,260,000 00			
1a	720,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	72,300 00			
	5,052,300 00	4,981,224 17	71,075 83	2,900,698 61
Stat. Minister's salary and motor car allowance	16,999 92	16,999 92		16,999 88
Stat. Contributions to superannuation accounts	113,000 00	113,000 00		60,000 00
	5,182,299 92	5,111,224 09	71,075 83	2,977,698 49
Science Council of Canada				
5 Program expenditures	\$1,560,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	31,100 00			
	1,591,100 00	1,582,585 57	8,514 43	1,328,850 63
Stat. Contributions to superannuation accounts	61,000 00	61,000 00		53,000 00
	1,652,100 00	1,643,585 57	8,514 43	1,381,850 63
Total	6,834,399 92	6,754,809 66	79,590 26	4,359,549 12

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Ministry of State	1973-74	5,111	1	266		5,376
	1972-73	2,978	2	684		3,660
Science Council of Canada	1973-74	1,644		155		1,799
	1972-73	1,382		158		1,540
Total	1973-74	6,755	1	421		7,175
	1972-73	4,360	2	842		5,200

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro- priations	Expend- itures	Appro- priations	Expend- itures	Appro- priations	Expend- itures	Appro- priations	Expend- itures
	\$	\$	\$	\$	\$	\$	\$	\$
Ministry of State								
Policy development	1,117	1,007	1				1,118	1,007
Program review and assessment	336	112	6				342	112
International and domestic cooperation	2,519	2,501			150	149	2,669	2,650
Administration	901	1,147	43	82			944	1,229
Contributions to superannuation accounts	109	113					109	112
		4,880	50	82	150	149	5,182	5,111
Less: receipts credited to revenue		1						1
Add: services provided by other departments	266	266					266	266
Total cost of program	5,248	5,145	50	82	150	149	5,448	5,376
Science Council of Canada								
Operations	1,645	1,604	7	40			1,652	1,644
Add: services provided by other departments	155	155					155	155
Total cost of program	1,800	1,759	7	40			1,807	1,799

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Ministry of State			
Contribution toward the support of the International Institute of Applied Systems Analysis	150	149	212

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Science Council of Canada	Total
(1) Salaries and wages	2,120 1,940 <i>1,410</i>	827 802 <i>664</i>	2,947 2,742 <i>2,074</i>
(1) Other personnel costs	138 146 <i>79</i>	61 61 <i>53</i>	199 207 <i>132</i>
(2) Transportation and communications . . .	256 302 <i>236</i>	140 163 <i>118</i>	396 465 <i>354</i>
(3) Information	<i>37</i> 1	75 88 <i>52</i>	75 125 <i>53</i>
(4) Professional and special services	2,370 2,350 <i>853</i>	484 425 <i>414</i>	2,854 2,775 <i>1,267</i>
(5) Rentals	47 23 <i>37</i>	3 5 <i>1</i>	50 28 <i>38</i>
(6) Purchased repair and upkeep	2 6	4 8 <i>4</i>	6 14 <i>4</i>
(7) Utilities, materials and supplies	29 58 <i>53</i>	47 51 <i>46</i>	76 109 <i>99</i>
(9) Construction and acquisition of machinery and equipment	50 82 <i>93</i>	7 40 <i>29</i>	57 122 <i>122</i>
(10) Grants, contributions and other transfer payments	150 149 <i>212</i>		150 149 <i>212</i>
(12) All other expenditures	20 18 <i>4</i>	4 1 <i>1</i>	24 19 <i>5</i>
Total net expenditures	5,182 5,111 <i>2,978</i>	1,652 1,644 <i>1,382</i>	6,834 6,755 <i>4,360</i>

Amounts in roman type are 1973-74 appropriations.
Amounts in **bold face** type are 1973-74 expenditures.
Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Ministry of State	Science Council of Canada	Total
RECEIPTS —			
Budgetary —			
Charged to annual appropriations	4,981	1,583	6,564
Charged to statutory appropriations	130	61	191
Total receipts	5,111	1,644	6,755
OUTLAYS —			
Budgetary —			
Operating	4,880	1,604	6,484
Capital	82	40	122
Grants, contributions and other transfer payments	149		149
Total outlays	5,111	1,644	6,755
Net receipts or net outlays (—)	nil	nil	nil

Revenues

	1973-74	1972-73
Ministry of State		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$952 81	\$1,829 00
Science Council of Canada		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous year's expenditure	8 63	287 93
Miscellaneous	1 81	
Total	\$10 44	\$287 93

Appendix

Science Council of Canada

(Established by the Science Council of Canada Act)

STATEMENT OF EXPENDITURE FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Administration:		
Salaries and employee benefits	\$ 878,714	\$ 774,376
Professional and special services	431,931	417,315
Travel and removal	127,686	75,348
Accommodation	120,045	98,000
Publication of reports and studies	81,297	49,201
Office stationery and supplies	51,419	46,056
Office furniture and equipment	40,417	29,494
Communications	33,606	41,346
Office renovation	12,000	
Repair of office furniture and equipment	7,460	4,147
Rental of office equipment	5,139	531
Miscellaneous	8,872	4,437
Total expenditure	\$1,798,586	\$1,540,251
Total expenditure provided for by:		
Science and Technology Vote 5	\$1,582,586	\$1,328,851
Statutory	61,000	
Government departments which provided major services without charge	155,000	211,400
	\$1,798,586	\$1,540,251

Certified correct:

D. HUNKA

Chief of Administration

Approved:

ROGER GAUDRY

Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of June 5, 1974 to the Science Council of Canada and the Minister of State for Science and Technology.

J. J. MACDONELL

Auditor General of Canada.

To: SCIENCE COUNCIL OF CANADA

AND

THE MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,
OTTAWA.

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1974. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion this financial statement gives a true and fair view of the results of the operation of the Council for the year ended March 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL

Auditor General of Canada.

SECTION 23

1973-74 PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Company of Young Canadians
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Representation Commissioner

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SECRETARY OF STATE

Department

Objectives

- To provide management and centralized services to the department, and to a varying degree to certain cultural agencies and to provide senior advisory services on matters affecting the Ministry.
- To ensure the equality of status of Canada's two official languages and to encourage their continued use and development in Canadian society at large.
- To assist in the continuing development of the federal cultural policy and programs and in bringing culture within the reach of all segments of society and to encourage and support artistic and cultural projects of national significance which are complementary to or outside the concern of the federal cultural agencies.
- The broad objective of the program is to assist in the co-ordination of federal policies of education support and research in the universities and educational institutions of Canada.
- To provide translation and interpretation services, in all languages.
- To promote effective citizenship among immigrants to Canada and Canadians through projects designed to foster mutual understanding and co-operation among groups in Canada.
- To grant Canadian citizenship and provide evidence thereof.

Canada Council

Objectives

- To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.
- To support the creation and production of all forms of art and to facilitate public access to the arts.
- To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

Company of Young Canadians

Objective

- To increase social, economic and cultural opportunities for the disadvantaged segments of the population.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objectives

- Cultural interpretation and presentation of Canada and service and support to departments and agencies of the government through the medium of film.
- To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

National Library

Objective

- To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

Objective

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.

Public Service Commission

Objectives

- To meet the staffing requirements of departments and agencies in accordance with the merit principle.
- To provide, in response to departmental and agency demands, development and training courses and related consultative services comparable in cost and quality to those provided in the private sector.

Representation Commissioner

Objective

- To ensure a fair representation, by province of the people of Canada in the House of Commons.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1973-74 expenditures in respect of opportunities for youth were transferred from this department to the Department of Manpower and Immigration.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister of State who does not preside over a Ministry of State of a salary of \$7,500 per annum and pro rata for any period less than a year	\$ 5,001,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	386,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	533,200 00			
		5,920,200 00	5,465,747 01	454,452 99	4,231,521 51
Stat.	Secretary of State—Salary and motor car allowance	17,000 04	17,000 04		17,000 00
Stat.	Minister of State—Motor car allowance	2,000 04	2,000 04		500 01
*2b	Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—Unexpected balance carried forward from 1972-73 appropriations	66,758 30	180 83	**66,577 47	3,734 55
Stat.	Contributions to superannuation accounts	203,000 00	203,000 00		175,000 00
		6,208,958 38	5,687,927 92	521,030 46	4,427,756 07
BILINGUALISM DEVELOPMENT PROGRAM					
5	Operating expenditures	1,520,000 00	1,347,431 90	172,568 10	1,586,248 67
10	The grants listed in the Estimates and contributions	\$99,719,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	598,000 00			
		100,317,000 00			
	Less: transfer to Vote 16b	5,379,108 00			
Stat.	Contributions to superannuation accounts	94,937,892 00	94,547,792 71	390,099 29	71,329,898 14
		79,000 00	79,000 00		96,000 00
		96,536,892 00	95,974,224 61	562,667 39	73,012,146 81
ARTS AND CULTURE PROGRAM					
15	Program expenditures and the grants listed in the Estimates	\$ 5,237,000 00			
	15a	1,713,000 00			
	15b	1 00			
		6,950,001 00	4,246,445 76	2,703,555 24	8,088,360 64
16b	Centenary of Confederation of British Columbia with Canada—Payment to the National Second Century Fund of British Columbia of a grant of \$4,450,000, and to authorize the payment of interest on the account of \$4,500,000 for the period from July 1, 1971 to the date the grant is paid but not later than April 30, 1974, calculated at rates authorized by the Governor in Council, in an amount not exceeding \$929,109 and to ratify and confirm the payment of interest being part of the said amount of \$929,109 in the amount of \$851,860.76 paid in respect thereof and to authorize the transfer of \$5,379,108 from Secretary of State Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
	Transfer from Vote 10	5,379,108 00		44	
Stat.	Contributions to superannuation accounts	42,000 00	42,000 00		21,000 00
		12,371,110 00	9,667,554 32	2,703,555 68	8,109,360 64
EDUCATION SUPPORT PROGRAM					
20	Program expenditures and the grants listed in the Estimates	782,000 00	468,052 73	313,947 27	516,914 35
Stat.	Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	485,140,525 00	485,140,525 00		481,097,660 00
Stat.	Contributions to superannuation accounts	33,000 00	33,000 00		33,000 00
		485,955,525 00	485,641,577 73	313,947 27	481,647,574 35
TRANSLATION PROGRAM					
25	Program expenditures and the grants listed in the Estimates	17,452,000 00	16,883,345 15	568,654 85	13,617,687 95
Stat.	Contributions to superannuation accounts	1,150,000 00	1,150,000 00		893,000 00
		18,602,000 00	18,033 345 15	568,654 85	14,510,687 95
CITIZENSHIP DEVELOPMENT PROGRAM					
30	Operating expenditures	\$4,848,000 00			
	30a	3,367,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	3,003,325 00			
		11,218,325 00			
	Less transfer to Manpower and Immigration re opportunities for youth	2,599,000 00			
		8,619,325 00	6,395,241 18	2,224,083 82	4,677,242 98

Appropriations and Expenditures—Continued

Vote		1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
		\$	\$	\$	\$
Department—Concluded					
CITIZENSHIP DEVELOPMENT PROGRAM—Concluded					
35	The grants listed in the Estimates and contributions	\$18,534,000 00			
	35a	4,070,451 00			
	35b	1 00			
	Transfer from Treasury Board Vote 10 student summer employment	37,023,000 00			
		59,627,452 00			
	Less transfer to Manpower and Immigration re opportu- nities for youth	35,325,000 00	24,302,452 00	22,666,360 54	1,636,091 46
Stat.	Contributions to superannuation accounts	163,000 00	163,000 00		166,000 00
		33,084,777 00	29,224,601 72	3,860,175 28	21,656,858 15
CITIZENSHIP REGISTRATION PROGRAM					
40	Program expenditures	\$2,622,000 00			
	40a	795,000 00			
			3,417,000 00	3,334,101 91	82,898 09
Stat.	Contributions to superannuation accounts		172,000 00	172,000 00	2,228,546 51
			3,589,000 00	3,506,101 91	82,898 09
			656,348,262 38	647,735,333 36	8,612,929 02
					605,754,930 48
Canada Council					
45	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act	\$35,788,000 00			
	45a	750,000 00			
			36,538,000 00	36,538,000 00	32,032,400 00
Canadian Broadcasting Corporation					
50	Payment to the Canadian Broadcasting Corporation for operating expendi- tures in providing a broadcasting service		232,796,000 00	232,796,000 00	205,000,000 00
56a	Payment to the Canadian Broadcasting Corporation for operating and capital expenditures to be incurred in providing host country broadcasting services for the 1976 summer olympics		6,000,000 00	6,000,000 00	
			238,796,000 00	238,796,000 00	205,000,000 00
Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act . . .		3,364,145 86	3,364,145 86	2,584,394 72
Company of Young Canadians					
60	Payment to the Company of Young Canadians		2,803,000 00	2,803,000 00	1,978,000 00
National Arts Centre Corporation					
65	Payments to the National Arts Centre Corporation	\$ 4,227,000 00			
	65a	203,000 00			
	65b	173,800 00			
			4,603,800 00	4,603,800 00	3,720,000 00
National Film Board					
70	Program expenditures and the grants listed in the Estimates 70a To extend the purposes of Secretary of State Vote 70, Appropriation Act No. 4, 1973 to include reimburse- ment in the amount of \$165,000 for the accumulated operating loss to March 31, 1973 of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 and to provide a further amount of	\$16,227,291 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	406,000 00			
		13,000 00			
Stat.	Contributions to superannuation accounts		16,646,291 00	16,397,222 58	249,068 42
			957,000 00	957,000 00	14,691,751 35
			17,603,291 00	17,354,222 58	249,068 42
					15,572,751 35

Appropriations and Expenditures—Continued

Vote			1973-74	1973-74	Unexpended	1972-73
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
National Library						
80	Program expenditures including a payment of \$554,000 to the National Library Purchase Account for the purpose of acquiring books					
	80b					
	Transfer from Treasury Board Vote 15 public service bilingualism					
		63,500 00	6,101,501 00	6,068,847 83	32,653 17	4,936,711 88
Stat.	Contributions to superannuation accounts		302,000 00	302,000 00		236,000 00
			6,403,501 00	6,370,847 83	32,653 17	5,172,711 88
National Museums of Canada						
85	Operating expenditures, \$3,400,000 for the purchase of objects for the collections of the Corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes ...					
	85a To extend the purposes of Secretary of State Vote 85, Appropriation Act No. 4, 1973					
	(a) to increase from \$3,400,000 to \$3,450,000 the provision for the purchase of objects for the collections of the Corporation; and					
	(b) to increase from \$150,000 to \$415,000 the provision for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes; and to provide a further amount of					
	Transfer from Treasury Board Vote 15 public service bilingualism					
		110,800 00	21,247,300 00	18,498,534 12	2,748,765 88	14,849,490 36
90	The grants listed in the Estimates and contributions					
	90a					
		1 00	7,742,801 00	7,540,439 64	202,361 36	4,497,161 00
Stat.	Contributions to superannuation accounts		469,000 00	469,000 00		432,000 00
Stat.	Refunds of amounts credited to revenue in previous years		57 56	57 56		231 75
			29,459,158 56	26,508,031 32	2,951,127 24	19,778,883 11
Public Archives						
95	Program expenditures					
	95a					
	95b					
	Transfer from Treasury Board Vote 15 public service bilingualism					
		150,000 00	7,062,800 00	7,051,442 72	11,357 28	5,794,060 41
Stat.	Contributions to superannuation accounts		376,000 00	376,000 00		262,000 00
			7,438,800 00	7,427,442 72	11,357 28	6,056,060 41
Public Service Commission						
105	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program ..					
	105a					
	105b To extend the purposes of Secretary of State Vote 105, Appropriation Act No. 4, 1973, to reimburse in the amount of \$151,394.00 for the accumulated 1972-73 operating loss of the Staff Development and Training Revolving Fund established by Secretary of State Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development courses and consultation to federal government departments and to provide a further amount of					
	Transfer from Treasury Board Vote 5 contingencies					
	Transfer from Treasury Board Vote 15 public service bilingualism					
		3,479,216 00	33,104,965 00	33,066,898 47	38,066 53	25,711,378 89
Stat.	Contributions to superannuation accounts		1,536,000 00	1,536,000 00		1,362,000 00
			34,640,965 00	34,602,898 47	38,066 53	27,073,378 89

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Representation Commissioner				
Stat. Salary of the Representation Commissioner	37,967 81	37,967 81		40,607 19
Stat. Expenses of the Representation Commissioner	267,201 25	267,201 25		1,319,918 49
Stat. Contributions to superannuation accounts	15,000 00	15,000 00		15,000 00
	320,169 06	320,169 06		1,375,525 68
Total	1,038,319,092 86	1,026,423,891 20	11,895,201 66	926,099,036 52

*This Vote was included in 1969-70 appropriations.

**Available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	5,688		565		6,253
	1972-73	4,428		499		4,927
BILINGUALISM DEVELOPMENT	1973-74	95,974		89		96,063
	1972-73	73,012		124		73,136
ARTS AND CULTURE	1973-74	9,667		109		9,776
	1972-73	8,109		83		8,192
EDUCATION SUPPORT	1973-74	485,642		40		485,682
	1972-73	481,648		34		481,682
TRANSLATION	1973-74	18,033		1,359		19,392
	1972-73	14,511		1,096		15,607
CITIZENSHIP DEVELOPMENT	1973-74	29,225		681		29,906
	1972-73	21,657		359		22,016
CITIZENSHIP REGISTRATION	1973-74	3,506	1,295	383		2,594
	1972-73	2,390	1,036	333		1,687
Total department	1973-74	647,735	(1)1,295	3,226		649,666
	1972-73	605,755	(2)1,036	2,528		607,247
Canada Council	1973-74	36,538				36,538
	1972-73	32,032				32,032
Canadian Broadcasting Corporation	1973-74	238,796				238,796
	1972-73	205,000				205,000
Canadian Film Development Corporation	1973-74	3,364				3,364
	1972-73	2,584				2,584
Company of Young Canadians	1973-74	2,803				2,803
	1972-73	1,978				1,978
National Arts Centre Corporation	1973-74	4,604				4,604
	1972-73	3,720				3,720
National Film Board	1973-74	(3)17,354	9	3,385		20,730
	1972-73	15,573	11	3,167		18,729
National Library	1973-74	6,371	13	1,798		8,156
	1972-73	5,173	10	1,616		6,779
National Museums of Canada	1973-74	26,508	146	4,355		30,717
	1972-73	19,779	55	3,899		23,623
Public Archives	1973-74	7,428	134	2,700	2,370	7,624
	1972-73	6,056	61	2,000	2,228	5,767
Public Service Commission	1973-74	34,603	408	3,011		37,206
	1972-73	27,073	273	2,924		29,724
Representation Commissioner	1973-74	320		14		334
	1972-73	1,376		14		1,390
Grand total	1973-74	1,026,424	2,005	18,489	2,370	1,040,538
	1972-73	926,099	1,446	16,148	2,228	938,573

(1) Does not include "Return on Investments" \$11,275 (interest on loans to C.B.C.)

(2) Does not include "Return on Investments" \$9,893 (interest on loans to C.B.C.)

(3) 1973-1974 includes \$165,000 to cover 1972-1973 operating loss in the Canadian Government photo centre revolving fund.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive	470	543	3	11			473	554
Financial and general administration	2,051	1,894	65	106			2,116	2,000
Personnel administration	1,385	1,304	40	21			1,425	1,325
Information services	1,911	1,600	14	6			1,925	1,606
National Arts Centre-construction			67				67	
Contributions to superannuation accounts	203	203					203	203
	6,020	5,544	189	144			6,209	5,688
Add: services provided by other departments	565	565					565	565
Total cost of program	6,585	6,109	189	144			6,774	6,253
BILINGUALISM DEVELOPMENT PROGRAM								
Co-operation with the provinces	185	160	2		88,209	88,089	88,396	88,249
Development of bilingualism in the non-government sector	301	254	13	2	4,229	3,959	4,543	4,215
Social action	803	679	10	2	2,500	2,500	3,313	3,181
Bilingual districts advisory board	206	250					206	250
Contributions to superannuation accounts	79	79					79	79
	1,574	1,422	25	4	94,938	94,548	96,537	95,974
Add: services provided by other departments	89	89					89	89
Total cost of program	1,663	1,511	25	4	94,938	94,548	96,626	96,063
ARTS AND CULTURE PROGRAM								
Arts and culture	1,576	1,206	2	13	4,729	2,229	6,307	3,448
Special events and state protocol	604	756	4	7	35	35	643	798
National Second Century Fund of British Columbia					5,379	5,379	5,379	5,379
Contributions to superannuation accounts	42	42					42	42
	2,222	2,004	6	20	10,143	7,643	12,371	9,667
Add: services provided by other departments	109	109					109	109
Total cost of program	2,331	2,113	6	20	10,143	7,643	12,480	9,776
EDUCATION SUPPORT PROGRAM								
Administration	702	463	5	5	75		782	468
Post-secondary education payments					485,141	485,141	485,141	485,141
Contributions to superannuation accounts	33	33					33	33
	735	496	5	5	485,216	485,141	485,956	485,642
Add: services provided by other departments	40	40					40	40
Total cost of program	775	536	5	5	485,216	485,141	485,996	485,682
TRANSLATION PROGRAM								
Administration	1,573	1,173	367	160			1,940	1,333
Research and development	1,630	1,423	21	10	116	104	1,767	1,537
Translation and interpretation services	13,639	13,781	106	232			13,745	14,013
Contributions to superannuation accounts	1,150	1,150					1,150	1,150
	17,992	17,527	494	402	116	104	18,602	18,033
Add: services provided by other departments	1,359	1,359					1,359	1,359
Total cost of program	19,351	18,886	494	402	116	104	19,961	19,392
CITIZENSHIP DEVELOPMENT PROGRAM								
Travel and exchange	839	670		2	7,821	7,785	8,660	8,457
Immigrant participation	3,391	895		27	4,454	3,966	7,845	4,888
Indian participation	771	433		14	10,494	9,404	11,265	9,851
Human rights	446	146			240	226	686	372
Citizenship participation	1,278	1,066		11	1,294	1,285	2,572	2,362
Administration	1,760	3,034	134	98			1,894	3,132
Contributions to superannuation accounts	163	163					163	163
	8,648	6,407	134	152	24,303	22,666	33,085	29,225
Add: services provided by other departments	681	681					681	681
Total cost of program	9,329	7,088	134	152	24,303	22,666	33,766	29,906

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
CITIZENSHIP REGISTRATION PROGRAM								
Administration and support services	499	544	5	5			504	549
Citizenship courts	1,847	1,777	79	73			1,926	1,850
Processing of applications	963	913	24	22			987	935
Contributions to superannuation accounts	172	172					172	172
	3,481	3,406	108	100			3,589	3,506
Less: receipts credited to revenue	990	1,295					990	1,295
Add: services provided by other departments	383	383					383	383
Total cost of program	2,874	2,494	108	100			2,982	2,594
Canada Council					36,538	36,538	36,538	36,538

Canadian Broadcasting Corporation

See Volume III for details.

Canadian Film Development Corporation

See Volume III for details.

Company of Young Canadians

See Volume III for details.

National Arts Centre Corporation

See Volume III for details.

	Expenditure		Revenue		Excess Expenditure (revenue)	
	Estimates	Actual	Estimates	Actual	Estimates	Actual
NATIONAL FILM BOARD						
Executive and administrative services	2,554	2,679			2,554	2,679
Production of films and other visual materials	16,364	15,117	5,425	4,744	10,939	10,373
Distribution of films and other visual materials	7,653	7,696	4,118	3,988	3,535	3,708
Research and development	410	414			410	414
Canadian Government Photo Centre-Revolving fund	165	165			165	165
	27,146	26,071	9,543	8,732	17,603	17,339
Add: services provided by other departments	3,385	3,385			3,385	3,385
Total cost of program	30,531	29,456	9,543	8,732	20,988	20,724

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Library								
Administration	1,321	1,252	30	38	2	2	1,353	1,292
Collections	924	896	130	47			1,054	943
Cataloguing	1,856	1,963	47	39			1,903	2,002
Reference	1,761	1,792	31	40			1,792	1,832
Contributions to superannuation accounts	302	302					302	302
	6,164	6,205	238	164	2	2	6,404	6,371
Less: receipts credited to revenue	5	13					5	13
Add: services provided by other departments	1,798	1,798					1,798	1,798
Total cost of program	7,957	7,990	238	164	2	2	8,197	8,156

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Museums of Canada								
Collection	7,906	6,130	396	119	300	451	8,602	6,700
Research	1,715	2,089	23	394	1	1	1,739	2,484
Display	2,844	2,002	142	118	6,975	4,824	9,961	6,944
Education and information	3,301	1,818	76	23	467	319	3,844	2,160
Administration	4,668	5,357	176	448		1,946	4,844	7,751
Contributions to superannuation accounts	469	469					469	469
	20,903	17,865	813	1,102	7,743	7,541	29,459	26,508
Less: receipts credited to revenue	44	146					44	146
Add: services provided by other departments	4,355	4,355					4,355	4,355
Total cost of program	25,214	22,074	813	1,102	7,743	7,541	33,770	30,717
Public Archives								
Administration	1,801	1,850	85	47			1,886	1,897
Historical	2,650	2,799	180	95			2,830	2,894
Records management	1,543	1,477	100	118			1,643	1,595
Technical services	676	645	28	20			704	665
Contributions to superannuation accounts	376	376					376	376
	7,046	7,147	393	280			7,439	7,427
Add: services provided by other departments	2,700	2,700					2,700	2,700
Less: receipts credited to revenue	43	134					43	134
services provided by this department	2,370	2,370					2,370	2,370
Total cost of program	7,333	7,343	393	280			7,726	7,623
Public Service Commission								
Staffing	10,940	9,816	74	176			11,014	9,992
Language training	15,926	15,458	194	487			16,120	15,945
Staff development and training	151	151					151	151
Appeals	442	400	15	22			457	422
Administration	5,337	6,422	26	135			5,363	6,557
Contributions to superannuation accounts	1,536	1,536					1,536	1,536
	34,332	33,783	309	820			34,641	34,603
Less: receipts credited to revenue		408						408
Add: services provided by other departments	3,011	3,011					3,011	3,011
Total cost of program	37,343	36,386	309	820			37,652	37,206
Representation Commissioner								
Administration	320	320					320	320
Add: services provided by other departments	14	14					14	14
Total cost of program	334	334					334	334

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
Grants for language research	773	627	406
Grants for the promotion of bilingualism	3,456	3,332	2,302
Grants to assist English and French language groups in areas where they are established as minorities and to promote intercultural understandings	2,500	2,500	2,500
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence	88,209	88,089	66,122
	94,938	94,548	71,330
ARTS AND CULTURAL PROGRAM			
Grant to the Fathers of Confederation Buildings Trust, Charlottetown, P.E.I.	425	425	550
Arts and cultural service organizations and activities—Research and support grants	489	489	462
Grant to Massey Hall	2,500		
Grant to the University of Saskatchewan (Diefenbaker Library)	300	300	
Grant to the Montreal Museum of Fine Arts	1,000	1,000	1,250
Grant to the Province of Prince Edward Island for Prince Edward Island's centennial projects	35	35	1,444
Contributions for Federal Labour Initiatives Programs	15	15	
Grant to the National Second Century Fund of British Columbia	5,379	5,379	
Expenditures not required for the current year			3,009
	10,143	7,643	6,715
EDUCATION SUPPORT PROGRAM			
Research grants	75		
Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	485,141	485,141	481,098
	485,216	485,141	481,098
TRANSLATION PROGRAM			
Grants to universities in support of translation training program	116	104	95
	116	104	95
CITIZENSHIP DEVELOPMENT PROGRAM			
Grants to the provinces and voluntary agencies for expenses in relation to interprovincial and international visits	6,441	6,400	4,297
Grants for citizenship promotion—immigrant participation	3,131	2,933	1,092
Grants for citizenship promotion—Indian participation	10,494	9,404	8,436
Grants for citizenship promotion—human rights	240	226	140
Grants for citizenship promotion—citizenship participation	1,266	1,257	870
Grant to the Canadian General Council of the Boy Scouts Association	10	10	10
Grant to the Canadian Council of the Girl Guides Association	10	10	10
Grant to the Boys' Clubs of Canada	8	8	7
Contributions in accordance with agreements with the provinces and voluntary agencies for travelling expenses in relation to interprovincial and international visits	1,380	1,385	1,055
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	1,130	934	776
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	193	99	121
	24,303	22,666	16,814
Total department	614,716	610,102	576,052
Canada Council			
Payment to the Canada Council	36,538	36,538	32,032
National Film Board			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	7	1	4
National Library			
Grant to International Federation of Library Associations	2	2	

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
National Museums of Canada			
Grant to Royal Canadian Academy of Arts	20	20	
Grant to the College Art Association of America	1	1	1
Grant to University of Toronto Press	55	55	
Contributions to eligible museums in Canada for the improvement of collections and displays:			
Collection	242	229	255
Display	6,975	6,975	3,832
Contributions to museums and other institutions and organizations in Canada for the purpose of training and development of persons in the museum fields	450	261	409
	7,743	7,541	4,497
Public Archives			
Expenditures not required for the current year			2
Grand total	659,006	654,184	612,587

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Bilingualism Development Program	Arts and Culture Program	Education Support Program	Translation Program	Citizenship Development Program	Citizenship Registration Program	Total Department
(1) Salaries and wages	3,716 3,381 <i>2,814</i>	1,046 862 <i>772</i>	608 573 <i>435</i>	564 347 <i>309</i>	14,710 12,755 <i>10,681</i>	4,309 3,440 <i>2,402</i>	2,829 2,455 <i>1,939</i>	27,782 23,813 <i>19,352</i>
(1) Other personnel costs	203 203 <i>175</i>	79 79 <i>96</i>	42 42 <i>21</i>	33 33 <i>33</i>	1,150 1,547 <i>1,402</i>	163 163 <i>166</i>	172 172 <i>162</i>	1,842 2,239 <i>2,055</i>
(2) Transportation and communications	374 402 <i>333</i>	236 178 <i>137</i>	71 346 <i>97</i>	18 18 <i>17</i>	233 405 <i>278</i>	830 1,065 <i>631</i>	172 308 <i>148</i>	1,934 2,722 <i>1,641</i>
(3) Information	951 343 <i>75</i>	8 1 <i></i>	38 1 <i>8</i>		35 24 <i></i>	132 2 <i>1</i>	30 11 <i>7</i>	1,194 382 <i>91</i>
(4) Professional and special services	372 481 <i>462</i>	112 242 <i>557</i>	813 849 <i>720</i>	103 87 <i>172</i>	1,598 2,361 <i>1,431</i>	2,803 1,252 <i>1,116</i>	105 115 <i>35</i>	5,906 5,387 <i>4,493</i>
(5) Rentals	30 190 <i>112</i>	9 20 <i>11</i>			61 113 <i>121</i>	144 162 <i>125</i>	15 33 <i>4</i>	259 559 <i>398</i>
(6) Purchased repair and upkeep	12 19 <i>11</i>	3 4 <i>2</i>			11 44 <i>29</i>	8 9 <i>11</i>	5 15 <i></i>	39 94 <i>69</i>
(7) Utilities, materials and supplies	262 425 <i>232</i>	63 36 <i>23</i>	60 141 <i>32</i>	13 5 <i>5</i>	194 278 <i>217</i>	259 314 <i>171</i>	152 297 <i>66</i>	1,003 1,496 <i>746</i>
(8) Construction and acquisition of land, buildings and equipment	67 <i>4</i>							67 <i>4</i>
(9) Construction and acquisition of machinery and equipment	122 144 <i>110</i>	25 4 <i>11</i>	6 20 <i>32</i>	5 5 <i>7</i>	494 402 <i>257</i>	134 152 <i>219</i>	108 100 <i>29</i>	894 827 <i>665</i>
(10) Grants, contributions and other transfer payments		94,938 94,548 <i>71,330</i>	10,143 7,643 <i>6,715</i>	485,216 485,141 <i>481,098</i>	116 104 <i>95</i>	24,303 22,666 <i>16,814</i>		614,716 610,102 <i>576,052</i>
(12) All other expenditures	100 100 <i>100</i>	18 <i>73</i>	590 14 <i>15</i>	3 <i></i>			1 <i>1</i>	712 114 <i>189</i>
(1-12) Total	6,209 5,688 <i>4,428</i>	96,537 95,974 <i>73,012</i>	12,371 9,667 <i>8,109</i>	485,955 485,642 <i>481,648</i>	18,602 18,033 <i>14,511</i>	33,085 29,225 <i>21,657</i>	3,589 3,506 <i>2,390</i>	656,348 647,735 <i>605,755</i>
(13) Less: receipts and revenues credited to the vote								
Total net expenditures	6,209 5,688 <i>4,428</i>	96,537 95,974 <i>73,012</i>	12,371 9,667 <i>8,109</i>	485,955 485,642 <i>481,648</i>	18,602 18,033 <i>14,511</i>	33,085 29,225 <i>21,657</i>	3,589 3,506 <i>2,390</i>	656,348 647,735 <i>605,755</i>

Amounts in roman type are 1973-74 appropriations.
Amounts in bold face type are 1973-74 expenditures.
Amounts in *italic* type are 1972-73 expenditures.

Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
						3,791	8,082	5,009	25,385	215	70,264
						3,877	7,465	4,963	24,457	215	64,790
						3,210	5,688	3,984	18,896	354	51,484
						302	469	376	1,536	15	4,540
						302	501	376	1,748	15	5,181
						236	455	262	1,448	15	4,471
						132	943	234	1,406	14	4,663
						180	921	218	2,052	14	6,107
						148	745	162	1,448	68	4,212
						373	450	96	783	25	2,921
						247	401	59	960	25	2,074
						236	373	113	891	829	2,533
					26,299	754	3,546	591	2,488	39	39,623
					25,099	853	3,566	691	2,509	39	38,144
					22,363	600	2,757	337	2,042	53	32,645
						26	232	37	554	6	1,114
						11	157	28	505	6	1,266
						8	97	13	373	19	908
						10	39	23	95	1	207
						4	45	19	93	1	256
						6	46	12	86	1	220
						135	1,169	366	1,090	5	3,768
						183	934	380	974	5	3,972
						108	607	303	736	26	2,526
											67
											4
						840	238	813	394	309	3,488
						971	163	1,102	280	820	4,163
						918	114	1,254	416	549	3,927
36,538						7	2	7,743			659,006
36,538						1	2	7,541			654,184
32,032						4		4,497	2		612,587
	238,796	3,364	2,803	4,604		641	5,973	313	995		258,201
	238,796	3,364	2,803	4,604		549	3,875	414	485		255,004
	205,000	2,584	1,978	3,720		507	3,260	452	604		218,294
36,538	238,796	3,364	2,803	4,604	27,146	6,404	29,459	7,439	34,641	320	1,047,862
36,538	238,796	3,364	2,803	4,604	26,071	6,371	26,508	7,428	34,603	320	1,035,141
32,032	205,000	2,584	1,978	3,720	23,285	5,173	19,779	6,056	27,073	1,376	933,811
						9,543					9,543
						8,717					8,717
						7,712					7,712
36,538	238,796	3,364	2,803	4,604	17,603	6,404	29,459	7,439	34,641	320	1,038,319
36,538	238,796	3,364	2,803	4,604	17,354	6,371	26,508	7,428	34,603	320	1,026,424
32,032	205,000	2,584	1,978	3,720	15,573	5,173	19,779	6,056	27,073	1,376	926,099

Departmental Summary

(in thousands of dollars)

	Department	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	160,734	36,538	238,796		2,803
Charged to statutory appropriations	487,001			3,364	
Credited to appropriations					
Credited to revenue	17,242				
Non-budgetary—					
Sales by					
Interest receipts					
Other income					
Total receipts	664,977	36,538	238,796	3,364	2,803
OUTLAYS—					
Budgetary—					
Operating	36,806		238,796	3,364	2,803
Capital	827				
Grants, contributions and other transfer payments	610,102	36,538			
Credited to revenue	17,242				
Non-budgetary—					
Loans repayments					
Total outlays	664,977	36,538	238,796	3,364	2,803
Net receipts or net outlays (—)	nil	nil	nil	nil	nil

National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives*	Public Service Commission	Representation Commissioner	Total
4,604	16,397	6,069	26,039	7,051	33,067		532,098
	957	302	469	376	1,536	320	494,325
	8,732						8,732
	9	13	146	134	408		17,952
			268				268
			159				159
			27				27
4,604	26,095	6,384	27,108	7,561	35,011	320	1,053,561
4,604	25,099	6,205	17,865	7,147	33,783	320	376,792
	971	164	1,102	280	820		4,164
	1	2	7,541				654,184
	9	13	146	134	408		17,952
			50				50
4,604	26,080	6,384	26,704	7,561	35,011	320	1,053,142
nil	15	nil	404	nil	nil	nil	419

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	11,275,391 20	9,892,650 27
B Privileges, licences and permits	1,295,262 35	1,036,347 22
C Refunds of previous years' expenditure	4,671,391 83	960,233 19
Miscellaneous		1 00
Total	\$17,242,045 38	\$11,889,231 68

1973-74

Details

Non-Tax Revenue—		
A Return on investments—interest on loan to Canadian Broadcasting Corporation for educational television facilities to provincial authorities, \$45,714; interest on loan to Canadian Broadcasting Corporation \$11,229,677		11,275,391
B Privileges, licences and permits—fees for certificates of citizenship		1,295,262
C Refunds of previous years' expenditure—refund of National Second Century Fund of British Columbia \$4,450,000; sundries \$221,392		4,671,392
Total		\$17,242,045

1973-74 1972-73

National Film Board

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Unexpended balances of 1970-71 parliamentary appropriations		10,511 44
Unexpended balances of 1971-72 parliamentary appropriations	8,763 57	
Total	\$8,763 57	\$10,511 44

Note: Rentals and royalties and miscellaneous income accruing to the Board during the year were credited to the National Film Board operating account in accordance with section 18 of the National Film Act. This account is included in the schedule, departmental working capital advances, in Volume I of this report (see also the appendix to this section with respect to the Board's financial statements).

1973-74 1972-73

National Library

Comparative Summary

Non-Tax Revenue—		
Proceeds from sales	13,085.55	10,079.97
Total		1973-74

Details

Non-Tax Revenue—		
Proceeds from sales: advance sales of Canadiana to various libraries and universities of Canada and the United States.		\$13,086

1973-74 1972-73

National Museums of Canada

Comparative Summary

Non-Tax Revenue—		
A Proceeds from sales	23,138 01	19,137 59
B Services and service fees	10,085 68	24,632 95
C Refunds of previous years' expenditure	112,816 52	11,054 72
D Miscellaneous	222 15	593 60
Total	\$146,262 36	\$55,418 86

Details

Non-Tax Revenue—

A Proceeds from sales: sales of publications, slides, photographs, etc.		23,138
B Services and services fees: exhibition, lecture, restoration fees, etc.		10,086
C Refunds of previous years' expenditure: A contribution of \$100,000 was recalled from the Yorkton Art Centre due to their inability to obtain additional financing from community; miscellaneous cancelled cheques etc.		112,816
D Miscellaneous		222
Total		\$146,262

1973-74 1972-73

Public Archives

Comparative Summary

Non-Tax Revenue—		
A Services and services fees	62,009 06	53,599 03
B Refund of previous years' expenditures	3,860 51	6,304 95
C Miscellaneous	68,624 69	1,399 43
Total	\$134,494 26	\$61,304 95

1973-74

Details

Non-Tax Revenue—

A Services and services fees: reproduction and microfilming of documents in the Public Archives collection	\$ 62,009
B Refund of previous years' expenditure	3,860
C Miscellaneous: Of this amount \$60,587 was incorrectly credited to Non-Tax Revenue of Public Archives, instead of being transferred to other departments on account of monies owed them by Central Microfilm Unit, as follows: Finance \$5,419, Supply and Services \$26,800, National Revenue (Taxation) \$3,868, Post Office \$500, Public Works \$24,000. This will be corrected in fiscal year 1974-75	68,625
Total	\$134,494

1973-74 1972-73

Public Service Commission

Comparative Summary

Non-Tax Revenue—		
A Return on investments	57,393 70	45,714 00
B Services and service fees	38,410 73	
C Refunds of previous years' expenditure	16,642 26	6,423 98
D Miscellaneous	295,557 63	220,485 47
Total	\$408,004 32	\$272,623 45

Details

Non-Tax Revenue—

A Returns on investments: covers rents recovered from candidates occupying houses in Quebec City and Toronto, under the Public Service Bicultural Development Program	57,394
B Services and service fees	38,411
C Refunds of previous years' expenditure	16,642
D Miscellaneous: includes the recovery of salaries of administrative staff providing services to the Bureau of Staff Development and Training Revolving Fund	295,557
Total	\$408,004

Appendix 1

The Canada Council

(Established by the Canada Council Act)

ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash and short-term deposits	\$ 4,063,117	\$ 3,918,198	Accounts payable and accrued liabilities	\$ 345,271	\$ 491,732
Due from Canada	900,000		Amounts payable for securities purchased but not received		825,922
Accounts receivable—sundry	101,307	178,552	Provision for grants approved	26,024,370	24,938,882
Interest accrued on investments	961,240	880,625	Queen's fellowship fund (Note 1)	255,178	
Investments at cost or amortized cost			Reserve for art collection (Note 2)	38,880	32,870
Bonds, debentures and notes (estimated market value, 1974, \$35,210,500; 1973, \$38,197,400)	38,733,892	39,345,556	Equity:		
Equities including preferred shares and warrants (estimated market value, 1974, \$28,727,000; 1973, \$32,358,600)	26,925,687	26,368,924	Principal of fund established pursuant to section 14 of the Act	50,000,000	50,000,000
Mortgages: insured under the National Housing Act (1954), \$12,561,796; other, \$2,047,873 (principal value, 1974, \$15,018,300; 1973, \$13,143,500—estimated market value, 1974, \$14,031,200; 1973 \$12,286,800)	14,609,669	12,859,386	Reserve arising from net profit on disposal of securities	7,027,881	5,465,712
Conventional mortgage units		480,000	Surplus available for expenditure under section 16 of the Act per statement of income, expenditure and surplus	2,603,333	2,276,124
	80,269,248	79,053,866		59,631,214	57,741,836
Property, including furnishings and effects, donated to Council, at nominal value	1	1			
	\$86,294,913	\$84,031,242		\$86,294,913	\$84,031,242

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

ANDRÉ FORTIER
Director

I have examined the above balance sheet and the related statement of income, expenditure and surplus and have reported thereon under date of June 26, 1974 to the Canada Council and the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

Appendix 1—Continued

The Canada Council—Continued

Endowment Account

STATEMENT OF INCOME, EXPENDITURE AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1974
(with comparative figures for the year ended March 31, 1973)

		1974	1973
Balance of surplus at beginning of year		\$ 2,276,124	\$ 910,127
Income—			
Unconditional grant from Canada	36,523,000		32,142,400
Interest, dividends and rental fees	5,894,101		5,292,836
Cancelled grants authorized in previous years and refunds	2,213,993		1,904,716
		44,631,094	39,339,952
		46,907,218	40,250,079
Expenditure—			
Social Sciences and Humanities programme			
Grants authorized	\$20,818,827		19,197,190
Administration (Note 3)	1,452,985		1,029,538
		22,271,812	20,226,728
Arts programme			
Grants authorized	17,695,343		14,259,247
Purchases of works of art	791,298		980,291
Administration (Note 3)	1,267,036		785,869
		19,753,677	16,025,407
Canadian National Commission for UNESCO			
Grants authorized	110,973		91,917
Administration (Note 3)	232,081		148,000
		343,054	239,917
General administration (Note 3)			
Salaries and wages	2,486,481		1,783,393
Employee benefits	199,755		134,727
Assessors' fees, committees' meetings, including members' honoraria	614,558		402,667
Rent and maintenance	334,055		250,271
Printing and publications	185,676		133,569
Freight and storage	175,376		20,679
Communications	164,850		114,908
Staff travel	150,349		96,655
Furniture and equipment	133,526		136,532
Professional services	126,695		164,230
Council meetings, including members' honoraria	101,809		92,536
Duplicating	98,802		69,275
Office supplies and expenses	75,382		53,848
Data processing	51,836		13,078
Safekeeping charges	43,001		46,323
Sundry	39,788		12,470
	4,981,939		3,525,161
Less: Administration allocated to programmes	2,952,102		1,963,407
Administration fees recovered from special programmes (Note 3)	94,495		79,851
	3,046,597		2,043,258
		1,935,342	1,481,903
		44,303,885	37,973,955
Surplus at end of year available for expenditure under section 16 of the Canada Council Act		\$ 2,603,333	\$ 2,276,124

The accompanying notes are an integral part of the financial statements.

Appendix 1—Continued

The Canada Council—Continued
(Established by the Canada Council Act)

SPECIAL FUNDS (NOTE 4)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 476,671	\$ 233,439	Accounts payable	\$ 33,251	\$ 2,000
Interest accrued on investments	233,409	207,136	Provision for grants approved	405,466	427,724
Investments at cost or amortized cost			Equities of Funds—Appendix A		
Bonds, debentures and notes (estimated market value, 1974, \$10,034,900; 1973, \$9,119,000)	11,102,757	9,467,541	Principals	15,297,668	15,083,277
Equities including preferred shares and warrants (estimated market value, 1974, \$6,267,700; 1973, \$7,842,700)	6,037,777	6,989,226	Reserves arising from net profit on disposal of securities	883,860	548,256
Mortgages insured under the National Housing Act (1954)—(principal value, 1974, \$747,500; 1973, \$789,400; estimated market value, 1974, \$638,200; 1973, \$692,500)	743,489	784,898	Surpluses	1,973,861	1,620,986
	<u>17,884,023</u>	<u>17,241,665</u>		<u>18,155,389</u>	<u>17,252,519</u>
Securities held for redemption in accordance with the terms of the gift (par value \$2,497,229) at nominal value	1	1			
Rights to, or interest in, estates, at nominal value	2	2			
	<u>\$18,594,106</u>	<u>\$17,682,243</u>		<u>\$18,594,106</u>	<u>\$17,682,243</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

ANDRÉ FORTIER
Director

I have examined the above consolidated balance sheet and the related statement of changes in equities of special funds and have reported thereon under date of June 26, 1974 to the Canada Council and the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

Appendix 1—Continued

Appendix A

The Canada Council—Continued

CHANGES IN EQUITIES OF SPECIAL FUNDS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative total figures for the year ended March 31, 1973)

	The Izaak Walton Killam Memorial Fund for Advances Studies	Special Scholarship Fund	Molson Prize Fund	Lynch- Staunton Fund	John B. C. J. B. Watkins Barwick Estate Estate	Totals 1974 1973
Principals						
Balance at beginning of year	\$11,679,615	\$1,856,380	\$800,000	\$699,066	\$48,215 \$ 1 9,030	\$15,083,277 \$14,011,443
Cash received during year and accrued income	240,000					249,030 689,152
Securities received, at market value and accrued interest thereon						382,682
	<u>11,919,615</u>	<u>1,856,380</u>	<u>800,000</u>	<u>699,066</u>	<u>57,245 1 34,639</u>	<u>15,332,307 15,083,277</u>
Grants authorized						34,639
Balance at end of year	<u>\$11,919,615</u>	<u>\$1,856,380</u>	<u>\$800,000</u>	<u>\$699,066</u>	<u>\$22,606 \$ 1</u>	<u>\$15,297,668 \$15,083,277</u>
Reserves arising from net profit on disposal of securities						
Balance at beginning of year	\$ 449,926	\$ 88,943	\$ 3,249	\$ 6,138		\$ 548,256 \$ 211,114
Net profit (loss) incurred during year	202,555	73,771	(1,187)	60,465		335,604 337,142
Balance at end of year	<u>\$ 652,481</u>	<u>\$ 162,714</u>	<u>\$ 2,062</u>	<u>\$ 66,603</u>		<u>\$ 883,860 \$ 548,256</u>
Surpluses						
Balance at beginning of year	\$ 665,529	\$ 822,471	\$ 55,654	\$132,986		\$ 1,620,986 \$ 1,496,483
Add: Income earned on investments	809,974	173,032	55,654	41,074		1,079,734 954,263
	<u>1,475,503</u>	<u>995,503</u>	<u>55,654</u>	<u>174,060</u>		<u>2,700,720 2,450,746</u>
Less: Grants authorized	512,505	104,404	45,000	12,100		674,009 773,868
Indirect administration charge	25,625		3,000			28,625 32,446
Consultants and other direct expenses	24,225					24,225 23,446
	<u>562,355</u>	<u>104,404</u>	<u>48,000</u>	<u>12,100</u>		<u>726,859 829,760</u>
Balance at end of year	<u>\$ 913,148</u>	<u>\$ 891,099</u>	<u>\$ 7,654</u>	<u>\$161,960</u>		<u>\$ 1,973,861 \$ 1,620,986</u>

Appendix 1—Continued

The Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS

1. Queen's Fellowship Fund

In December 1973 the Council received a grant of \$250,000 from Canada for the establishment of a Queen's Fellowship Fund to be administered by the Council. The income from the Fund is to be used for the payment of fellowships to graduate students in certain fields of Canadian studies. No fellowships were granted to March 31, 1974 and the Fund earned interest of \$5,178 to that date.

2. Reserve for art collection

This represents the unexpended balance received from the sale of the Canada Council art collection which is available for future purchases. The cost of this collection had been charged to expenditure in the year of acquisition. Sales during the year amounted to \$16,750 and purchases \$10,740.

3. Administration expense

Programme administration expenses comprise the major expenses directly attributable to the Social Sciences and Humanities and Arts programmes and the direct costs of servicing the Canadian National Commission for UNESCO.

General administration comprises all other expenses of the Council, including those relating to the Special Funds, and the programmes of Cultural Exchange for the Department of External Affairs and the Canadian Cultural Institute in Rome under P.C. 1967-2354. These expenses were recovered to the extent of \$3,000 from the Molson Prize Fund, \$25,625 from the Izaak Walton Killam Memorial Fund for Advanced Studies and \$65,870 from the Department of External Affairs in respect of servicing these Funds and Cultural Programmes.

4. Special Funds

The balance sheet designated as Special Funds accounts for all monies or properties received by the Council pursuant to section 20 of the Canada Council Act, except for Parliamentary grants.

The Council has received bequests and gifts as follows:

- i) A bequest of what may amount to \$12,000,000, made by the late Mrs. Dorothy J. Killam for the establishment of "The Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than 'the arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or the University Capital Grants Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed

so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the will.

To March 31, 1974, a total of \$11,919,615 in cash and securities has been received and the proceeds invested in a separate portfolio.

- ii) A gift of approximately \$4,350,000 from an anonymous donor (subsequently identified as the late Mrs. Dorothy J. Killam) for the establishment of a Special Scholarship Fund. The gift consists of securities registered in the name of the Canada Council, redeemable over a period of some years. To March 31, 1974, the Council had received proceeds from the redemption of these securities amounting to \$1,856,380. These proceeds have been invested in a separate portfolio and the income derived is available to provide fellowship grants to Canadians for advanced study or research in the field of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.
- iii) Gifts of \$800,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the Fund is used for making cash prizes to Canadians of outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is \$15,000 or as determined by Council, without restriction as to its use by the recipient.
- iv) An unconditional bequest of \$699,066 from the estate of the late V. M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.
- v) A bequest (carried as an asset at \$1 for control purposes) of the net income from the residue of the estate of the late John B. C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefore for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council". To March 31, 1974, a total of \$61,215 has been received, while awards amounted to \$38,609 leaving a balance of \$22,606.
- vi) A bequest of what may amount to \$31,500 made by the late J. B. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of \$1.

Appendix 1—Concluded
Canada Council—Concluded

AUDITOR GENERAL OF CANADA
Ottawa June 26, 1974.

TO: THE CANADA COUNCIL
AND
THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1974 and the statements of income, expenditure and surplus of the Endowment Account and changes in equities of Special Funds for the year then ended. My examination included a general review of the accounting procedures and such test of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present a true and fair view of the financial position of the Council and its special funds as at March 31, 1974 and the results of its operations and the changes in its special funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

National Film Board

(Established by the National Film Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current:			Current:		
Cash	\$ 14,473	\$ 226,002	Accounts payable	\$1,816,146	\$ 861,396
Deposit with Receiver General for Canada		402,652	Advances by customers	1,000,218	2,235,191
Employees' travel advances	107,614	90,045	Accrued salaries and wages	281,680	480,552
Accounts receivable:			Deferred income	152,323	93,551
Government departments and agencies	636,966	535,727		3,250,367	3,670,690
Other	472,150	733,287			
	1,109,116	1,269,014	Advances from Canada for Working Capital		
Due from Canada in respect of parliamentary			(Authorized \$2,550,000)	754,570	
appropriation	1,792,685	355,561	Equity in capital assets financed from par-		
inventories, at cost:			liamentary appropriation	3,917,784	3,472,815
Materials and supplies	551,660	586,080			
Work in progress	153,674	388,767			
Prints held for sale	242,212	322,636			
	947,546	1,297,483			
Prepaid expense	33,503	29,933			
	4,004,937	3,670,690			
Capital:					
Equipment, at cost	9,556,425	8,787,535			
Less: Accumulated depreciation	5,638,641	5,314,720			
	3,917,784	3,472,815			
	\$7,922,721	\$7,143,505		\$7,922,721	\$7,143,505

Certified correct:

M. DEVLIN

Director of Administration

Approved:

S. NEWMAN

Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of July 10, 1974 to the Chairman and Members of the National Film Board.

J. J. MACDONELL

Auditor General of Canada

Appendix 2—Continued

National Film Board—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Expense:		
Production of films and other visual materials	\$ 9,664,914	\$ 8,471,774
Distribution of films and other visual materials	5,247,656	4,721,551
Executive and administrative services	2,620,284	2,132,255
Research and development	398,564	429,833
Direct cost of production of films and other visual materials—		
Departments and agencies of the Government of Canada	6,160,752	4,799,764
Others	843,595	891,545
	7,004,347	5,691,309
Estimated cost of major services provided without charge by government departments—		
Accommodation	3,075,000	2,411,000
Employee benefits	257,000	1,644,000
Accounting and cheque issue service	53,000	67,000
	3,385,000	4,122,000
Depreciation on equipment	552,036	493,059
Total expense	28,872,801	26,061,781
Income:		
Sales of films and other visual materials—		
Departments and agencies of the Government of Canada	6,061,539	4,647,893
Others	1,599,922	1,715,285
	7,661,461	6,363,178
Rentals and royalties	1,062,669	1,354,744
Miscellaneous	7,989	2,814
	8,732,119	7,720,736
Net expense	\$20,140,682	\$18,341,045
Net expense provided for by:		
Secretary of State Vote 70—Program expenditure	\$15,261,646	\$13,734,740
Statutory appropriation—Contribution to superannuation accounts	957,000	
	16,218,646	13,734,740
Less: Unexpended balance refundable to Receiver General	15,000	8,754
	16,203,646	13,725,986
Government departments which provided major services without charge	3,385,000	4,122,000
Depreciation	552,036	493,059
	\$20,140,682	\$18,341,045

Reconciliation of National Film Board
Operating Account

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements which were prepared from accounts maintained on an accrual basis within the asset account "National Film Board Operating Account" which is included in the schedule, departmental working capital advances in Volume I of this report.

Reconciliation

Account per balance sheet of the Board as at March 31, 1974		\$ 754,570
Deduct:		
Credits from other government departments, recorded subsequent to March 31, 1974	19,839	
Transfers from votes of the Board, recorded subsequent to March 31, 1974	1,504,716	
		1,524,555 CR
		769,985 CR
Add:		
Charges from other government departments, recorded subsequent to March 31, 1974	118,676	
Cancelled cheques reported in April, 1974	2,386 CR	
Accrued wages and outstanding abstract to March 31, 1974	230,268	
Asset account as at March 31, 1974		346,558
		\$ 423,427 CR

SUMMARY OF TRANSACTIONS IN THE NATIONAL
FILM BOARD OPERATING ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1974

Credit balance as at March 31, 1973		\$ 565,166 CR
Transfer from Stat. Vote—Contributions to Superannuation Account	\$ 957,000 CR	
Transfer from Vote 80, program expenditures and the grant listed in the Estimates	15,261,646 CR	
Miscellaneous receipts, including amounts transferred from appropriations of other departments	8,930,207 CR	
		25,148,853 CR
		25,714,019 CR
Disbursements	\$24,324,838	
Superannuation Account	957,000	
Transfer to revenue of unexpended balance of 1972-1973 parliamentary appropriations	8,754	
		25,290,592
Credit balance as at March 31, 1974		423,427 CR

Appendix 2—*Concluded*

National Film Board—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, July 10, 1974.

CHAIRMAN AND MEMBERS,
NATIONAL FILM BOARD,
OTTAWA.

Gentlemen,

I have examined the balance sheet of the National Film Board as at March 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada.

Appendix 3

NATIONAL MUSEUMS OF CANADA

(Established by the National Museums Act)

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED MARCH 31, 1974

(with unaudited comparative figures for the year ended March 31, 1973)

STATEMENT 1

	1974	1973		1974	1973
Expenditure:			Excess of expenditure over revenue provided for by:		
Operating expenditures (Schedule 1)	\$18,355,520	\$14,654,388	Secretary of State Vote 85 (Vote 90 in 1972-73)	\$18,967,534	\$14,849,490
Grants and contributions	7,540,440	4,497,161	Secretary of State Vote 90	7,540,440	4,497,161
Machinery, equipment and furnishings	1,102,014	1,254,102	Government departments which provided services without charge	4,355,000	4,309,000
Objects for the collections of the Corporation	3,151,198	2,941,133		30,862,974	23,655,651
Acquisition and publication costs of items for resale	296,398	391,980			
Expenditures subject to the terms upon which moneys were received by gift or bequest	644	30,900	Less:		
	30,446,214	23,769,664	Increase in cash balances of special accounts:		
Repayment of loan from Canada	50,000		National Museums Purchase Account (Statement II)	456,597	186,471
	30,496,214	23,769,664	National Museums Trust Account (Statement III)	27,173	17,123
			National Museums Special Account (Statement IV)	334,208	(82,855)
Revenue:				817,978	120,739
Sales of books, pamphlets, replicas and other materials	288,744	178,262	Amount transferred to the Receiver General	146,263	55,419
Moneys received by gift or bequest	22,194	44,995		964,241	176,158
Exhibition, restoration and lecture fees	10,086	24,633			
Interest earned on National Museums Purchase and Trust Accounts	158,645	30,605			
Refunds of previous years' expenditure	112,817	11,055			
Miscellaneous	4,995	621			
	597,481	290,171			
Excess of expenditure over revenue	\$29,898,733	\$23,479,493		\$29,898,733	\$23,479,493

Certified correct

BERNARD OSTRY
Secretary-General

Approved on behalf of the Board:

ANDRE BACHAND
TrusteeANDRE FORTIER
Trustee

I have examined the above Statement of Expenditure and Revenue and the related transactions in the National Museums Purchase Account, the National Museums Trust Account and the National Museums Special Account, and have reported thereon under date of July 15, 1974 to the Chairman of the Board of Trustees of the National Museums of Canada.

J.J. MACDONELL
Auditor General of Canada.

Appendix 3—Continued

National Museums of Canada—Continued

SCHEDULE I

SUMMARY OF OPERATING EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1974

(with unaudited comparative figures for the year
ended March 31, 1973)

	1974	1973
Salaries and wages	\$ 7,479,142	\$ 5,696,215
Accommodation	4,129,000	3,427,000
Professional and special services (Note 1)	1,729,351	1,589,999
Protective services	1,081,307	818,584
Design and display services (Note 2)	679,139	305,602
Employee benefits	665,469	795,470
Materials and supplies	532,293	352,998
Travel — staff	523,403	349,953
Publications	270,128	230,486
Purchase of books	202,890	91,485
Office supplies and equipment	199,311	162,517
Communications	159,743	124,163
Rental of equipment	156,851	97,244
Advertising	130,551	142,093
Freight, express and cartage	125,178	151,792
Motion picture production and distribution	76,523	42,545
Postage	61,662	57,757
Travel — other than staff	51,442	61,058
Supply, accounting and cheque issue services	47,000	101,000
Repairs and upkeep of equipment	45,205	46,209
Sundries	9,932	10,218
	<u>\$18,355,520</u>	<u>\$14,654,388</u>

NOTES:

1. Includes capital outlays of \$16,120.
2. Includes capital outlays of \$481,205.

National Museums Purchase Account

STATEMENT II

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with unaudited comparative figures for the year
ended March 31, 1973)

	1974	1973
Receipts:		
Transfer from Secretary of State Vote 85 (Vote 90 in 1972-73) for the purchase of objects for the collections of the Corporation (Note 1)	\$3,450,000	\$3,100,000
Interest earned	153,022	27,577
Insurance recoveries	4,773	27
	<u>3,607,795</u>	<u>3,127,604</u>
Disbursements:		
Objects for the collection of:		
National Gallery of Canada	1,581,019	2,302,541
National Museum of Man	1,381,813	407,282
National Museum of Science and Technology	97,937	137,301
National Museum of Natural Sciences	90,429	94,009
	<u>3,151,198</u>	<u>2,941,133</u>
Increase in cash balance (Statement I)	456,597	186,471
Cash balance at beginning of year	1,430,291	1,243,820
Cash balance at end of year	<u>\$1,886,888</u>	<u>\$1,430,291</u>

Note 1. The amount transferred from Secretary of State Vote 85 included \$1,300,000 earmarked for emergency purchases of national treasures. During the year purchases amounted to \$1,066,389 including five objects acquired at a cost of \$21,000 which were donated to other institutions. A balance of \$1,074,051 remains earmarked for future emergency purchases.

National Museums Trust Account

STATEMENT III

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with unaudited comparative figures for the year ended
March 31, 1973)

	1974	1973
Receipts:		
Money received by gift or bequest	\$ 22,194	\$ 44,995
Interest earned	5,623	3,028
	<u>27,817</u>	<u>48,023</u>
Disbursements:		
Expenditures subject to the terms upon which moneys were received by gift or bequest	644	30,900
Increase in cash balance (Statement I)	27,173	17,123
Balance at beginning of year	97,322	80,199
Balance at end of year	<u>\$124,495</u>	<u>\$ 97,322</u>
Balance at end of year represented by:		
Cash on deposit with the Receiver General	\$122,495	\$ 95,322
Canada Savings Bonds	2,000	2,000
	<u>\$124,495</u>	<u>\$ 97,322</u>

Appendix 3—Continued

National Museums of Canada—Continued

National Museums Special Account

STATEMENT IV

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974(with unaudited comparative figures for the year
ended March 31, 1973)

	1974	1973
Sales of books, pamphlets, replicas and other materials (Notes 1 and 2)	\$233,691	\$193,082
Cost of goods sold:		
Opening inventory	308,354	97,667
Purchases	58,442	136,230
Publication costs (Note 1)	277,670	280,923
	644,466	514,820
Closing inventory (Note 1)	413,987	308,354
	230,479	206,466
Profit on sales	3,212	(13,384)
Transfer from Secretary of State Vote 85 (Vote 90 in 1972-73) for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials	415,000	150,000
Less: Repayment of loan from Canada	50,000	
	365,000	150,000
Net increase in Account during the year including cash increase of \$334,208 (Statement I) and a net increase of \$34,004 in other assets and liabilities	368,212	136,616
Balance at beginning of year	514,848	378,232
	\$883,060	\$514,848
Balance at end of year represented by:		
Cash	\$531,918	\$197,710
Inventory	413,987	308,354
Accounts receivable (Note 1)	2,042	33,957
	947,947	540,021
Less: Accounts payable (Note 1)	64,887	25,173
	\$883,060	\$514,848

Notes:

1. The accounting treatment for sales and cost of goods sold has been changed this year to include all accruals. Accordingly, the following 1973 comparative figures have been restated to give effect to this change and also to 1973 inventory and sales adjustments recorded in 1974:

	Reported in 1973	Adjustment in 1974	Restated for 1973
Sales	\$159,125	\$33,957	\$193,082
Publication costs	255,750	25,173	280,923
Closing inventory	284,166	24,188	308,354
Accounts receivable		33,957	33,957
Accounts payable		25,173	25,173

2. Includes an amount of \$105,710 for "sales" at cost to various divisions within the Corporation.

MR. GEORGE IGNATIEFF,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL MUSEUMS OF CANADA,
OTTAWA.

Sir,

I have examined the financial statements of the National Museums of Canada for the year ended March 31, 1974 comprising the statement of expenditure and revenue and summaries of transactions in the National Museums Purchase Account, the National Museums Trust Account and the National Museums Special Account. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Considerable progress has been made in clearing up the inadequacies and unsatisfactory conditions in the accounting procedures and the system of internal control which made it impossible for my predecessor to express an opinion on the validity of either the accounts or the financial statements of the Corporation for the year ended March 31, 1973. However, some weaknesses still exist in the accounting procedures and system of internal control on which corrective action is being taken or is under active consideration.

The sales of \$105,710 at cost to divisions of the Corporation referred to in Note 2 to the National Museums Special Account are not, in my opinion, "sales to the public" as contemplated by section 10(3) (b) of the National Museums Act. This results in sales and cost of goods sold (publication costs) being overstated by this amount.

The Corporation has contributed \$10,000 through the National Museums Special Account towards the estimated deficits of a publisher with respect to two publications being sold by him. In my opinion, these amounts should have been recorded as grants requiring parliamentary approval.

Grants and contributions include \$7,464,640 for contributions which in most cases were made in advance of need. They must therefore be considered as being accountable advances as contemplated by Treasury Board Circular 1971/18 of March 1, 1971 which states that:

Where contributions involve reimbursements to recipients, agreements may allow for the making of progress payments or accountable advances to the recipients.

However, the agreements of the Corporation with the recipients have made no provision for the making of such advances and they must therefore be regarded as not having been made with the proper authority. As a result most of the contributions, which should be for reimbursements of expenditures already incurred by recipients, will have to be accounted for at some future date. In the case of 1972-73 contributions which amounted to \$4,496,361, an accounting has been made for \$1,592,668 of which \$386,456 was supported by expenditures, resulting in an unrecorded receivable of \$1,206,212 as at March 31, 1974. No accounting has been made for the balance of the 1972-73 contributions of \$2,903,693. Positive action is being taken by the Corporation to clear up this situation and also to develop new policies and procedures for the future.

Appendix 3—Concluded

National Museums of Canada—Concluded

Subject to the foregoing, in my opinion, these financial statements give a true and fair view of the expenditure and revenue of the National Museums of Canada and the transactions in the special accounts for the year ended March 31, 1974 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also subject to the foregoing, I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 4

Public Archives
Central Microfilm Unit Revolving Fund
(authorized by Vote 529, Appropriation Act No. 6, 1956, c.32)

BALANCE SHEET AS AT MARCH 31, 1974
(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Accounts receivable	\$218,913	\$205,809	Accounts payable and accrued liabilities	\$ 98,859	\$154,018
Inventories, at cost	66,259	15,297	Provision for salary increases	11,772	
Fixed assets:			Loan from Canada for capital purposes	103,280	
At appraised value	\$114,010	114,010	Advanced from the Consolidated Revenue Fund as working capital (authorized \$80,000)	\$142,175	27,561
At cost	160,682	20,207	Less: Replacement funds available for the purchase of fixed assets	17,625	37,925
	274,692	134,217		124,550	(10,364)
Less: Accumulated provision for replacement	75,027	58,132	Equity in fixed assets financed from parliamentary appropriations prior to April 1, 1969	114,010	114,010
	199,665	76,085	Retained earnings:		
			Balance at beginning of year	39,527	16,219
			Net loss for the year, per Statement of Operations	(3,838)	23,308
				35,689	39,527
			Less: Amount to be transferred to the Consolidated Revenue Fund	3,323	
			Balance at end of year (Note)	32,366	39,527
	\$484,837	\$297,191		\$484,837	\$297,191

Note: The Treasury Board has authorized the Fund to carry forward to future year surpluses on the basis that the maximum amount to be carried forward be equivalent to the sum of the two best years' surpluses achieved during the preceding five years.

Certified correct:

G. F. SALTON
Director of Administration and Technical Services

Approved:

W. I. SMITH
Dominion Archivist

I have examined the above Balance Sheet and the related statement of operations and we have reported thereon under date of July 12, 1974 to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

Appendix 4—Continued

Public Archives—Concluded

Central Microfilm Unit Revolving Fund—Concluded

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income—		
Sales	\$880,742	\$733,530
Cost of sales—		
Opening inventories	\$ 15,297	15,563
Purchases	493,299	314,172
	508,596	329,735
Less: Closing inventories	66,259	15,297
	442,337	314,438
	438,405	419,092
Expense—		
Salaries and wages	228,902	182,292
Rental of equipment	77,536	99,005
Outside developing and printing	32,168	21,291
Rental of accommodation	27,705	24,000
Employee benefits	25,776	29,025
Depreciation	16,895	12,527
Maintenance and repairs	16,519	15,662
Interest	7,841	5,418
Office supplies	2,919	783
Travel	2,809	2,569
Telephone and telegraph	1,302	1,114
Postage	500	500
Cheque issue	500	500
Other	871	1,098
	442,243	395,784
Net income (loss) for the year	\$ (3,838)	\$ 23,308

RECONCILIATION WITH PUBLIC ACCOUNTS

AT MARCH 31, 1974

Advanced from the Consolidated Revenue Fund as per Balance Sheet	\$124,550
Add: Payments made after March 31, 1974 recorded in the Consolidated Revenue Fund at March 31, 1974	177,900
	302,450
Less: Receipts received after March 31, 1974 recorded in the Consolidated Revenue Fund at March 31, 1974	72,558
Working capital advance per Public Accounts	\$229,892

AUDITOR GENERAL OF CANADA

Ottawa, July 12, 1974.

THE HONOURABLE J. H. FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Central Microfilm Unit Revolving Fund of the Public Archives as at March 31, 1974 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The amount which Parliament has authorized to be advanced to the Fund for working capital may not at any time exceed \$80,000. This authorized amount was exceeded during the last nine months of the year ended March 31, 1974.

In my opinion, subject to the foregoing, these financial statements present fairly the financial position of the Fund as at March 31, 1974 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 4—Continued

Canadian Government Photo Centre Revolving Fund

(Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c.46)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Petty cash and employees' travel advances	\$ 150	\$ 150	Accounts payable and accrued liabilities	\$ 6,145	\$ 81,079
Accounts receivable:			Advances from Canada for:		
Government departments and agencies	84,062	29,067	Working capital (authorized \$450,000)	360,167	324,775
Other	9,148	3,502	Capital assets	47,592	36,860
	93,210	32,569		407,759	361,635
Inventories at cost:			Deficit:		
Materials and supplies	68,527	68,742	Balance at beginning of year	165,916	39,265
Work in progress	7,007	2,563	Net loss as per statement of operations	60,341	165,916
	75,534	71,305		226,257	205,181
Prepaid expense	473	227	Less: Recovered from Secretary of State Vote 70a (Vote 75b in 1973)	165,000	39,265
Capital assets:			Balance at end of year	(61,257)	(165,916)
Transferred from National Film Board Operating Account at cost less depreciation (\$142,155) thereon	137,185	137,185			
At cost	119,708	78,824			
	256,893	216,009			
Less: Accumulated provision for replacement . . .	73,613	43,462			
	183,280	172,547			
	\$352,647	\$276,798		\$352,647	\$276,798

Certified correct:

M. AVERILL

Manager

Approved:

S. NEWMAN

Government Film Commissioner

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 15, 1974 to the Secretary of State.

J. J. MACDONELL

Auditor General of Canada

Appendix 4—Concluded

Canadian Government Photo Centre
Revolving Fund—ConcludedSTATEMENT OF OPERATIONS FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME		
Sales	\$753,440	\$686,393
Miscellaneous	1,395	1,056
	<u>754,835</u>	<u>687,449</u>
EXPENSE		
Salaries, wages and employee benefits	502,670	500,806
Raw materials, freight and express	145,047	126,920
Accommodation	87,724	88,380
Interest on advances	33,110	23,837
Provision for replacement of capital assets	30,750	25,895
Special services	13,259	15,834
Printing and processing in other laboratories	12,753	25,430
Equipment repairs and maintenance	9,662	7,562
Communications	5,169	4,600
Travel	4,626	3,270
Equipment rental	3,968	2,515
Office stationery and supplies	3,430	3,072
Miscellaneous	1,565	943
	<u>853,733</u>	<u>829,064</u>
Add: Work in process at beginning of year	2,563	1,919
	<u>856,296</u>	<u>830,983</u>
Less: Work in progress at end of year	7,007	2,563
	<u>849,289</u>	<u>828,420</u>
Net operating loss before prior years' adjustment	94,456	140,971
Less: prior years' adjustment	34,115	(24,945)
Net loss	<u>\$ 60,341</u>	<u>165,916</u>

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1974

Advanced from the Consolidated Revenue Fund per balance sheet	\$360,167
Add: Funds received in April, 1974 relating to 1973-74 but recorded in the Consolidated Revenue Fund in 1974-75	53,362
Working capital advance per Public Accounts	<u>\$413,529</u>

AUDITOR GENERAL OF CANADA
Ottawa, July 15, 1974THE HONOURABLE J. H. FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Photo Centre Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada.

Appendix 5

Public Service Commission

Bureau of Staff Development and Training Revolving Fund

(Authorized by Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c. 46)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Employees accountable advances	\$ 3,517	\$ 1,280	Accounts payable and accrued liabilities	\$ 40,109	\$ 34,164
Accounts receivable	118,090	29,454	Prepaid course fees	50,238	131,350
Capital assets:			Advances from the Consolidated Revenue Fund for:		
At appraised value	111,922	111,922	Working capital (authorized \$700,000)	248,891	381,486
At cost	211,637	165,820	Capital assets	39,788	39,788
	323,559	277,742		288,679	421,274
Less: Accumulated provision for replacement . . .	178,987	124,293	Equity in capital assets financed from parliamentary appropriations prior to April 1, 1971	111,922	111,922
	144,572	153,449	Deficit (Note 2):		
Deferred course development costs (Note 1)	106,567	213,133	Balance at beginning of year	(301,394)	(319,844)
			Income for the year, per statement of operations . .	31,798	(301,394)
				(269,596)	(621,238)
			Less: Recovered from Secretary of State Vote 105b	151,394	319,844
			Balance at end of year	(118,202)	(301,394)
				\$372,746	\$397,316
	\$372,746	\$397,316			

Notes: 1. The amount of \$106,567 will be amortized in the next fiscal year.

2. The Treasury Board had authorized \$150,000 as the amount of surplus or deficit which the fund may carry over on a continuing basis.

Certified correct:

D. J. MCLEWIN

Director of Administration

Approved:

J. J. CARSON

Chairman

I have examined the above Balance Sheet and the related statement of operations and have reported thereon under date of July 10, 1974, to the Secretary of State.

J. J. MACDONELL

Auditor General of Canada

Appendix 5—Concluded

Public Service Commission—Concluded

Bureau of Staff Development and Training
Revolving Fund—ConcludedSTATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income		
Course fees and services	\$3,666,318	\$2,801,447
Accommodation and catering	671,505	527,195
Other	4,574	1,654
	<u>4,342,397</u>	<u>3,330,296</u>
Expense		
Salaries and wages	1,585,436	1,294,191
Professional and special services	705,178	690,015
Accommodation	465,630	464,741
Catering and housekeeping	409,223	238,735
Administrative and financial services	267,416	230,183
Employees' fringe benefits	187,458	205,357
Travel and communication	257,597	159,269
Material and supplies	156,124	136,320
Amortization of course development costs	106,566	76,567
Depreciation	54,694	57,829
Interest expense	34,046	37,742
Rental of equipment	32,459	17,572
Maintenance and repairs	48,519	11,899
Other	253	11,270
	<u>4,310,599</u>	<u>3,631,690</u>
Profit for the year	\$ 31,798	\$ (301,394)

THE HONOURABLE J. H. FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Bureau of Staff Development and Training Revolving Fund as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

SECTION 24

**1973-74
PUBLIC ACCOUNTS**

Solicitor General

**Department
Correctional Services
Royal Canadian Mounted Police**

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SOLICITOR GENERAL

Department

Objective

- To provide overall policy direction to the programs of the department.

Correctional Services

Objective

- To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

- To prevent crime, to preserve lawful order and to maintain internal security.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1973-74 expenditure in respect of additional interest on the balance in the Royal Canadian Mounted Police Superannuation Account was transferred from this department to the Department of Finance.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures, the grants listed in the Estimates and contributions	\$ 2,978,000 00			
1a	389,000 00			
1b	116,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	31,500 00			
	3,514,500 00	3,506,761 23	7,738 77	2,419,427 62
Stat. Solicitor General—Salary and motor car allowance	16,999 92	16,999 92		16,903 32
Stat. Contributions to superannuation accounts	119,000 00	119,000 00		113,000 00
	3,650,499 92	3,642,761 15	7,738 77	2,549,330 94
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Service—Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions; and authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related cost of such institutions	\$ 91,546,000 00			
5a To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 4, 1973, to authorize payments in accordance with terms and conditions prescribed by the Governor in Council				
(a) on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institution; and				
(b) to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions				
and to provide a further amount of	8,108,000 00			
5b To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 4, 1973, to reimburse the following Working Capital Advance Accounts for the value of stores which have become obsolete, unserviceable, lost or destroyed				
(a) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of \$6,114.64				
(b) Livestock and Canning Working Capital Advance Account established by Loans, Investments and Advances Vote L25, Appropriation Act No. 5, 1963, in the amount of \$422.07				
(c) Operational Stores Working Capital Advance Account established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, in the amount of \$1,081.34				
and to provide a further amount of	257,700 00			
Transfer from Treasury Board Vote 15 public service bilingualism	539,100 00			
	100,450,800 00	97,329,044 73	3,121,755 27	78,385,597 99
10 Penitentiary Services—Capital expenditures including payments to provinces and municipalities as contributions towards construction done by those bodies	\$ 9,419,000 00			
10a	10,058,000 00			
	19,477,000 00	12,705,525 97	6,771,474 03	7,971,557 59
15 National Parole Board—Operating expenditures	\$ 8,731,000 00			
15a	741,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	41,000 00			
	9,513,000 00	8,497,839 83	1,015,160 17	7,469,522 64
Stat. Pensions and other employee benefits	22,963 94	22,963 94		21,352 22
Stat. Contributions to superannuation accounts	5,311,000 00	5,311,000 00		4,886,000 00
Stat. Write-off of active assets	8,296 21	8,296 21		843 83
Stat. Refunds of amounts credited to revenue in previous years	1,752 47	1,752 47		1,185 73
Expenditures from appropriations not required for 1973-74				92,648 39
	134,784,812 62	123,876,423 15	10,908,389 47	98,828,708 39

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	\$173,669,600 00			
Transfer from Treasury Board Vote 15 public service bilingualism	1,860,900 00			
	175,530,500 00			
Less transfer to Vote 25	129,000 00			
	175,401,500 00	165,413,692 36	9,987,807 64	151,341,261 67
25 Capital expenditures	\$ 21,766,900 00			
25a To authorize the transfer of \$129,000 from Solicitor General Vote 20, Appropriation Act No. 4, 1973 for the purposes of this Vote and to provide a further amount of	1,191,000 00			
Transfer from Vote 20	129,000 00			
	23,086,900 00	21,316,299 26	1,770,600 74	20,058,793 93
Stat. Pensions and other employee benefits—Members of the Force	34,350,001 58	34,350,001 58		32,169,418 07
Stat. Contributions to superannuation accounts	1,444,000 00	1,444,000 00		1,355,000 00
Stat. Federal Court awards	6,666 78	6,666 78		5,961 88
	234,289,068 36	222,530,659 98	11,758,408 38	204,930,435 55
Total	372,724,380 90	350,049,844 28	22,674,536 62	306,308,474 88

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department	1973-74	3,643		257		3,900
	1972-73	2,549		229		2,778
Correctional Services	1973-74	123,876	990	2,926	9,803	135,615
	1972-73	98,829	2,500	3,326	9,468	109,123
Royal Canadian Mounted Police	1973-74	222,531	887	8,507	18,895	249,046
	1972-73	204,930	527	8,918	17,807	231,128
Total	1973-74	350,050	1,877	11,690	28,698	388,561
	1972-73	306,308	3,027	12,473	27,275	343,029

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Departmental administration	3,459	3,507	69	106	122	30	3,650	3,643
Add: services provided by other departments	257	257					257	257
Total cost of program	3,716	3,764	69	106	122	30	3,907	3,900

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Correctional Services								
CORRECTIONAL SERVICES PROGRAM								
Care of inmates	62,058	65,229	18,617	11,598			80,675	76,827
Rehabilitation of inmates	26,839	21,558	825	953	355	352	28,019	22,863
Parole and community services	9,388	8,352	125	146			9,513	8,498
Administration	11,209	10,193	35	161	23	23	11,267	10,377
Contributions to superannuation accounts	5,311	5,311					5,311	5,311
	114,805	110,643	19,602	12,858	378	375	134,785	123,876
Less: receipts credited to revenue	800	990					800	990
Add: services provided by other departments	2,926	2,926					2,926	2,926
accommodation provided by this department	9,803	9,803					9,803	9,803
Total cost of program	126,734	122,382	19,602	12,858	378	375	146,714	135,615
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	74,279	72,420	4,243	3,292			78,522	75,712
National police services	20,995	17,234	2,047	2,278			23,042	19,512
Police services under contract	111,029	109,870	10,912	9,770			121,941	119,640
Support services	15,459	13,786	2,145	2,044			17,604	15,830
Administration	22,610	26,389	3,740	3,932		29	26,379	30,350
Pensions and other employee benefits (Statutory)	26,745	26,745			9,056	9,056	35,801	35,801
	271,117	266,444	23,087	21,316	9,085	9,085	303,289	296,845
Less: receipts and revenues credited to the vote	69,000	74,314					69,000	74,314
	202,117	192,130	23,087	21,316	9,085	9,085	234,289	222,531
Less: receipts credited to revenue	549	887					549	887
Add: services provided by other departments	9,114	8,507					9,114	8,507
accommodation provided by this department	19,728	18,895					19,728	18,895
Total cost of program	230,410	218,645	23,087	21,316	9,085	9,085	262,582	249,046

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74		1973-74		1972-73	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM						
Grant to the Canadian Corrections Association to assist in defraying the costs of a Congress of Corrections	5	5				
Grant to the Canadian Council of Juvenile and Family Court Judges to assist in defraying the costs of a conference	2					
Bursaries for study in fields of specialization required in correctional services	90					
Contributions to the International Centre of Comparative Criminology, University of Montreal	25	25			25	25
	122	30				
Correctional Services						
CORRECTIONAL SERVICES PROGRAM						
Grants to authorized after-care agencies	355	352			352	
Pensions and other employee benefits	23	23			22	
	378	375			374	
Royal Canadian Mounted Police						
LAW ENFORCEMENT PROGRAM						
Grant to the Canadian Association of Chiefs of Police	25	25			25	
Grant to the Royal Canadian Mounted Police Veterans Association	3	3			1	
Grant to the International Association of Chiefs of Police	1	1			1	
Pensions under the Royal Canadian Mounted Police Pension Continuation Act	8,593	8,593			8,006	
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	446	446			357	
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	17	17			19	
	9,085	9,085			8,409	
Total	9,585	9,490			8,808	

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages	2,194 1,953 <i>1,516</i>	77,124 75,698 <i>62,088</i>	184,573 180,320 <i>162,294</i>	263,891 257,971 <i>225,898</i>
(1) Other personnel costs	119 121 <i>115</i>	7,125 7,116 <i>6,449</i>	29,221 29,311 <i>27,422</i>	36,465 36,548 <i>33,986</i>
(2) Transportation and communications	147 327 <i>178</i>	2,824 2,813 <i>2,102</i>	13,730 15,569 <i>11,503</i>	16,701 18,709 <i>13,783</i>
(3) Information	50 75 <i>1</i>	42 39 <i>15</i>	365 275 <i>191</i>	457 389 <i>207</i>
(4) Professional and special services	880 877 <i>472</i>	9,304 6,779 <i>5,509</i>	10,231 7,918 <i>6,143</i>	20,415 15,574 <i>12,124</i>
(5) Rentals	20 46 <i>27</i>	683 538 <i>365</i>	10,519 8,673 <i>6,913</i>	11,222 9,257 <i>7,305</i>
(6) Purchased repair and upkeep	4 4 <i>2</i>	1,512 1,503 <i>1,305</i>	5,167 5,647 <i>5,027</i>	6,683 7,154 <i>6,334</i>
(7) Utilities, materials and supplies	38 62 <i>110</i>	13,450 13,424 <i>10,555</i>	12,430 12,198 <i>10,706</i>	25,918 25,684 <i>21,371</i>
(8) Construction and acquisition of land, buildings and equipment		15,132 9,599 <i>6,173</i>	8,694 8,617 <i>9,847</i>	23,826 18,216 <i>16,020</i>
(9) Construction and acquisition of machinery and equipment	69 105 <i>90</i>	4,470 3,260 <i>1,887</i>	14,393 12,699 <i>10,211</i>	18,932 16,064 <i>12,188</i>
(10) Grants, contributions and other transfer payments	122 30 <i>25</i>	378 375 <i>374</i>	9,085 9,085 <i>8,409</i>	9,585 9,490 <i>8,808</i>
(12) All other expenditures	7 43 <i>13</i>	2,741 2,732 <i>2,007</i>	4,881 6,533 <i>5,741</i>	7,629 9,308 <i>7,761</i>
(1-12) Total	3,650 3,643 <i>2,549</i>	134,785 123,876 <i>98,829</i>	303,289 296,845 <i>264,407</i>	441,724 424,364 <i>365,785</i>
(13) Less: receipts and revenues credited to the vote			69,000 74,314 <i>59,477</i>	69,000 74,314 <i>59,477</i>
Total net expenditures	3,650 3,643 <i>2,549</i>	134,785 123,876 <i>98,829</i>	234,289 222,531 <i>204,930</i>	372,724 350,050 <i>306,308</i>

Amounts in roman type are 1973-74 appropriations.
 Amounts in bold face type are 1973-74 expenditures.
 Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Correctional Services	Royal Canadian Mounted Police	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	3,507	118,532	186,730	308,769
Charged to statutory appropriations	136	5,344	35,801	41,281
Credited to appropriations			74,314	74,314
Credited to revenue		990	887	1,877
Total receipts	3,643	124,866	297,732	426,241
OUTLAYS—				
Budgetary—				
Operating	3,507	110,642	266,444	380,593
Capital	106	12,859	21,316	34,281
Grants, contributions and other transfer payments	30	375	9,085	9,490
Credited to revenue		990	887	1,877
Total outlays	3,643	124,866	297,732	426,241
Net receipts or net outlays (—)	nil	nil	nil	nil

Revenues

	1973-74	1972-73		1973-74	1972-73
Correctional Services			Royal Canadian Mounted Police		
Comparative Summary			Comparative Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments	444,014 22	383,527 82	A Return on investments	98,017 91	91,615 11
B Privileges, licences and permits	129,012 48	82,946 29	B Privileges, licences and permits	9,190 00	1,725 17
C Proceeds from sales	287,230 17	337,833 69	C Refunds of previous years' expenditure	583,751 62	253,827 39
D Services and service fees	58,716 75	46,456 66	D Miscellaneous	196,064 84	179,413 02
E Refunds of previous years' expenditure	35,145 72	1,620,243 42	Total	\$887,024 37	\$526,580 69
F Miscellaneous	36,371 31	29,430 62			
Total	\$990,490 65	\$2,500,438 50			
					1973-74
		1973-74	Details		
Details			Non-Tax Revenue—		
Non-Tax Revenue—			A Return on investments:		
A Return on investments: profit transferred from industrial and stores account—(manufactured products) \$431,882, livestock and canning supplies stores account \$12,132	444,014		Net profit on the operation of the RCM Police working capital advance cloth account	8,548	
B Privileges, licences and permits: rentals \$57,223, inmate board and lodging \$71,790	129,013		Net profit on RCM Police messes operations account	87,112	
C Proceeds from sales: farm produce \$283,954, manufactured products \$3,276	287,230		Interest on loans	2,188	
Sales of farm produce consisted of \$283,954 charged to Vote 5 Administration, Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries.			Profit on foreign exchange transactions	170	98,018
D Services and service fees: trucking charges to other institutions \$3,068, custodial service under contract \$55,350, document examination fees \$73, sundries \$226	58,717		B Privileges, licences and permits:		
E Refunds of previous years' expenditure	35,146		Rentals		9,190
F Miscellaneous: fines and forfeitures \$9,045, commission on provincial sales tax collections \$418, clothing provided to inmates, \$6,751, miscellaneous \$20,157	36,371		C Refunds of previous years' expenditure:		
	\$990,491		Proceeds received from oil companies on return of empty oil and gas containers	5,927	
			Repayment by provinces for various investigations	250,886	
			Repayment for services rendered other departments	207,097	
			Repayment for repairs to police cars	61,754	
			Refund of provincial gasoline tax	1,340	
			Sundries	56,747	583,751
			D Miscellaneous:		
			Officers' pension contributions	152,896	
			Purchase of discharge	29,585	
			Sundries	13,584	196,065
			Total		\$887,024

Appendix 1

Canteen Revolving Fund — Correctional Services

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventories	163,266	117,467	Profit undistributed	14,311	11,164
			Equity of Canada — Working capital advance not to exceed \$255,000	148,955	106,303
	<u>\$163,266</u>	<u>\$117,467</u>		<u>\$163,266</u>	<u>\$117,467</u>

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	1,412,803	937,975
Costs of sales		
Inventory at beginning of year	117,467	109,389
Purchases	1,421,494	925,972
	<u>1,538,961</u>	<u>1,035,361</u>
Less: Inventory at end of year	163,266	117,467
	<u>1,375,695</u>	<u>917,894</u>
Profit	37,108	20,081
Profit undistributed at beginning of year	11,164	*3,681
	<u>48,272</u>	<u>23,762</u>
Profit distributed to Inmates Welfare Fund during year	33,961	*12,598
Profit undistributed at end of year	\$ 14,311	\$ 11,164

*In 1972-73 profit undistributed at the beginning of the year of \$3,681 and profit distributed during the year of \$12,598 were reflected in the statement net as \$8,917

Appendix 2

Industrial and Stores Account —
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventories	709,174	701,230	Equity of Canada — Working capital advances not to exceed \$2,000,000	914,171	830,948
Accounts receivable	204,997	125,186			
Shortages pending write-off		4,532			
	<u>\$914,171</u>	<u>\$830,948</u>		<u>\$914,171</u>	<u>\$830,948</u>

Appendix 2—Concluded

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	1,874,634	1,613,359
Cost of sales		
Inventory at beginning of year . . . \$	830,948	795,179
Purchases	1,327,093	1,156,001
	2,158,041	1,951,180
Less: Inventory at end of year . . .	709,174	705,762
	1,448,867	1,245,418
Less: Material written off	6,115	
	1,442,752	
Profit	\$ 431,882	\$ 367,941
Less: profit transferred to Non-tax Revenue . .	\$ 431,882	\$ 367,941
	nil	nil

Appendix 3

Livestock and Canning Supplies Account —
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventories	198,526	151,181	Equity of Canada — Working capital advance not to exceed \$315,000	199,339	164,528
Accounts receivable	813	13,347			
	\$199,339	\$164,528		\$199,339	\$164,528

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	344,846	316,645
Cost of sales		
Inventory at beginning of year \$	151,181	135,511
Purchases	380,059	316,728
	531,240	452,239
Less: Inventory at end of year	198,526	151,181
	332,714	301,058
Profit	12,132	15,587
Less: profit transferred to Non-tax Revenue	\$ 12,132	\$ 15,587
	nil	nil

Appendix 4

Stores Working Capital Advance –
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventories	\$2,496,713	\$2,215,349	Equity of Canada – Working capital advance not to exceed \$3,500,000	\$2,496,713	\$2,215,349

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	\$4,323,403	\$
Cost of sales		
Inventory at beginning of year . . .	2,215,349	
Purchases	4,605,849	2,215,349
	6,821,198	
Less: Inventory at end of year . . .	2,496,713	2,215,349
	4,324,485	
Less: Material written off	1,082	4,323,403
		nil
		nil

Appendix 5

Royal Canadian Mounted Police
RCM Police Cloth Account

BALANCE SHEET AS AT MARCH 31, 1974

ASSETS	1974	1973	WORKING CAPITAL ADVANCE	1974	1973
Inventory	398,979	412,392	Opening balance	412,392	511,355
			Decrease in Inventory	-13,413	-98,963
	\$398,979	\$412,392		\$398,979	\$412,392

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	511,053	503,806
Cost of sales		
Inventory April 1, 1973	412,392	511,355
Purchases	477,892	353,007
	890,284	864,362
Less: Ending Inventory March 31, 1974	398,979	412,392
	491,305	451,970
	19,748	51,836
Less: Storage costs	11,200	
Net profit credited to Non-Tax Revenue	\$ 8,548	\$ 51,836

Appendix 6

Royal Canadian Mounted Police

WORKING CAPITAL ADVANCE
RCM POLICE MESSES OPERATIONS ACCOUNT
BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures for the preceding year)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash advances	51,523	51,966	Accounts payable	171	186
Cash on hand	193	972			
Inventory	20,679	19,140			
Accounts receivable	3,828	4,193			
	<u>\$76,223</u>	<u>\$76,271</u>		<u>\$76,052</u>	<u>\$76,085</u>

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1973

(with comparative figures for the preceding year)

	1974	1973
WORKING CAPITAL ADVANCE		
Opening balance	76,085	79,510
Increase or decrease (-) in cash advance	-443	-1,557
Increase or decrease (-) in cash on hand	-779	90
Increase or decrease (-) in inventory	1,539	-3,172
Increase or decrease (-) in accounts receivable	-365	1,019
Increase or decrease (-) in accounts payable	15	195
	<u>\$76,052</u>	<u>\$76,085</u>

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	912,859	701,211
Cost of sales		
Inventory April 1, 1973	19,140	22,313
Purchases	827,286	659,786
	<u>846,426</u>	<u>682,099</u>
Less: ending Inventory March 31, 1974	<u>20,679</u>	<u>19,140</u>
	<u>825,747</u>	<u>662,959</u>
Net profit credited to Non-Tax Revenue	<u>\$ 87,112</u>	<u>\$ 38,252</u>

The closing balance as reported in the Public Accounts will not agree with the Departmental Summary Accounting Statements by an amount of \$5,608.19. This figure represents an actual charge to the Revolving Fund for the fiscal year 1973-74, but because the account was received after April 30, 1974, a cheque could not be issued in the old year. In order to determine the actual profit and the total amount of outstanding advances as at the close of the fiscal year, the charge was included and the statements will be in agreement once the cheque is debited to the account in May of 1974/75.

Appendix 7

Royal Canadian Mounted Police
Superannuation Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

	Debit	Credit
Balance as at March 31, 1973		269,053,975
Receipts		
Contributions from personnel (current and arrears)		8,615,168
Contributions by the Province of Newfoundland (provincial force absorbed)		17,171
Contributions by the Government (Statutory)		15,112,067
Actuarial liability adjustment		14,400,000
Interest		11,649,385
		<u>49,793,791</u>
Disbursements		
Annuities and allowances payments	2,426,290	
Cash termination allowances payments and return of contributions	636,412	
Transfer to other pension funds	45,302	
	<u>3,108,004</u>	
Balance as at March 31, 1974	<u>315,739,762</u>	<u>318,847,766</u>
	<u>\$318,847,766</u>	<u>\$318,847,766</u>

Annuity, insurance and pension accounts—Royal Canadian Mounted Police Superannuation Account, Section 25 of the Royal Canadian Mounted Police Superannuation Act, R.S., c. R-11, requires that at least once in every five years an actuarial report on the state of the Royal Canadian Mounted Police Superannuation Account be laid before Parliament.

On May 17, 1972, a report was tabled showing that an actuarial deficit of \$81,000 existed in the Account at December 31, 1969, after making allowances for the amended formula for integration of the Royal Canadian Mounted Police Superannuation Plan benefits with benefits under the Canada Pension Plan. However, no amount was credited to the Account in accordance with section 24(4) of the Act as the actuaries were of the opinion that this situation will correct itself prior to the next valuation.

Appendix 8

**Royal Canadian Mounted Police (Dependants)
Pension Fund**

 AUDITOR GENERAL OF CANADA
Ottawa, August 12, 1974.

**STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1974**

(with comparative figures for the year ended March 31, 1973)

	Year ended March 31	
	1974	1973
Balance at beginning of year	\$8,603,660	\$8,516,914
Receipts—		
Contributions by members	113,880	150,366
Interest	334,373	334,691
	448,253	485,057
	9,051,913	9,001,971
Disbursements—		
Withdrawals of contributions	358,704	256,182
Pensions to dependants	157,199	142,129
	515,903	398,311
Balance at end of year	\$8,536,010	\$8,603,660

 Certified correct:
F. J. LODGE
Departmental Services Officer

 Approved:
M. J. NADON
Commissioner

I have examined the above Statement of Transactions and have reported thereon under date of August 12, 1974 to the Solicitor General.

 J. J. MACDONELL
Auditor General of Canada

 THE HONOURABLE WARREN ALLMAND,
SOLICITOR GENERAL,
OTTAWA.

Sir,

In compliance with the requirements of section 55 of the Royal Canadian Mounted Police Pension Continuation Act I have examined the accounts and financial statement of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1974. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Statement of Transactions of the Fund gives a fair summary of its transactions for the year ended March 31, 1974 and the balance of the Fund as at that date.

Yours faithfully,

 J. J. MACDONELL
Auditor General of Canada

SECTION 25

**1973-74
PUBLIC ACCOUNTS**

Supply and Services

**Department
Canadian Arsenals Limited
Canadian Commercial Corporation**

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SUPPLY AND SERVICES

Department

Objectives

- To provide a broad range of services to assist the Department in realizing the objectives of both the Supply and Services programs.
- To acquire and provide in the most economical manner goods and related services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.
- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative, management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

- To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian sources for the account of foreign governments.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and recoverable expenditures on behalf of the Canadian Commercial Corporation, the supply revolving fund, the Canadian Government Printing Bureau revolving fund and the Computer Services Bureau revolving fund	\$ 3,875,000 00			
1a	627,000 00			
1b	66,000 00			
Transfer from Treasury Board Vote 5 contingencies	76,876 00			
Transfer from Treasury Board Vote 15 public service bilingualism	1,077,500 00			
	5,722,376 00	5,026,266 09	696,109 91	5,407,283 71
Stat. Minister of Supply and Services—Salary and motor car allowance	16,999 92	16,999 92		17,000 00
Stat. Contributions to superannuation accounts	459,000 00	459,000 00		444,000 00
	6,198,375 92	5,502,266 01	696,109 91	5,868,283 71
SUPPLY PROGRAM				
<i>Expenditures from appropriations not required for 1973-74</i>				27,179,852 00
SERVICES PROGRAM				
5 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the supply revolving fund and authority to spend revenue received during the year	\$48,829,000 00			
5a	5,227,000 00			
5b To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 4, 1973, to reimburse the Computer Services Bureau Working Capital Advance Account established by Loans, Investments and Advances Vote L99e, Appropriation Act No. 4, 1966, for the purpose of providing data processing and related services to other government departments and agencies in the amount currently outstanding of \$1,633,798 and thereupon to repeal the said Vote L99e; and to provide a further amount of	2,076,109 00			
Transfer from Treasury Board Vote 5 contingencies	751,548 00			
Transfer from Treasury Board Vote 15 public service bilingualism	206,000 00			
	57,089,657 00	56,344,638 30	745,018 70	50,533,466 51
Stat. Contributions to superannuation accounts	3,481,000 00	3,481,000 00		3,272,000 00
	60,570,657 00	59,825,638 30	745,018 70	53,805,466 51
	66,769,032 92	65,327,904 31	1,441,128 61	86,853,602 22
Canadian Arsenals Limited				
10 Program expenditures	\$ 1,806,000 00			
10a	143,000 00			
10b	275,000 00			
	2,224,000 00	2,098,472 94	125,527 06	2,108,669 71
Canadian Commercial Corporation				
15 Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency	\$ 5,707,000 00			
15b	308,000 00			
	6,015,000 00	6,003,346 80	11,653 20	4,177,962 70
Total	75,008,032 92	73,429,724 05	1,578,308 87	93,140,234 63

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1973-74	5,502		772		6,274
	1972-73	5,868		1,190		7,058
SUPPLY	1973-74					
	1972-73	27,180	2,225	10,208		35,163
SERVICES	1973-74	59,826		6,067		65,893
	1972-73	53,805	123	10,243		63,925
Total department	1973-74	65,328		6,839		72,167
	1972-73	86,853	2,348	21,641		106,146
Canadian Arsenals Limited	1973-74	2,098				2,098
	1972-73	2,109				2,109
Canadian Commercial Corporation	1973-74	6,003				6,003
	1972-73	4,178				4,178
Grand total	1973-74	73,429		6,839		80,268
	1972-73	93,140	2,348	21,641		112,433

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Management services	894	842		6			894	848
Personnel	1,407	1,358		31			1,407	1,389
Administrative services	4,512	4,237	54	52			4,566	4,289
Comptroller	2,074	2,058		9			2,074	2,067
Emergency supply planning	840	713					840	713
Grants to municipalities in lieu of taxes					118	91	118	91
Contributions to superannuation accounts	459	459					459	459
	10,186	9,667	54	98	118	91	10,358	9,856
Less: receipts and revenues credited to the vote	4,160	4,354					4,160	4,354
	6,026	5,313	54	98	118	91	6,198	5,502
Add: services provided by other departments	565	772					565	772
Total cost of program	6,591	6,085	54	98	118	91	6,763	6,274
SERVICES PROGRAM								
Program administration	874	999	6	10			880	1,009
Public service compensation administration	18,281	19,052	173	279			18,454	19,331
Social and economic assistance payment administration	17,772	18,041	130	267			17,902	18,308
Accounts payable and other payments administration	6,613	6,721	33	92			6,646	6,813
Accounts of Canada and reporting services	8,172	9,424	69	117			8,241	9,541
Management, financial and other services	14,454	15,918	216	290			14,670	16,208
Computer Services Revolving Fund	1,992	1,872		89			1,992	1,961
Contributions to superannuation accounts	3,481	3,481					3,481	3,481
	71,639	75,508	627	1,144			72,266	76,652
Less: receipts and revenues credited to the vote	11,695	16,826					11,695	16,826
	59,944	58,682	627	1,144			60,571	59,826
Add: services provided by other departments	5,651	6,067					5,651	6,067
Total cost of program	65,595	64,749	627	1,144			66,222	65,893

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Canadian Arsenals Limited								
Operations	1,893	1,784					1,893	1,784
Capital			331	314			331	314
Total cost of program	1,893	1,784	331	314			2,224	2,098
Canadian Commercial Corporation								
Administration and operations—								
Administration program	403	403					403	403
Supply program	7,412	7,400					7,412	7,400
	7,815	7,803					7,815	7,803
Less: receipts and revenues credited to the vote	1,800	1,800					1,800	1,800
Total cost of program	6,015	6,003					6,015	6,003

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74	1973-74	1972-73
	Appropriations	Expenditures	Expenditures
ADMINISTRATION PROGRAM			
Grants to municipalities in lieu of taxes—			
Grant to Township of North York, Ontario—De Havilland Aircraft	118	91	94

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
(1) Salaries and wages	7,871 6,870 <i>5,309</i>	 <i>23,505</i>	46,275 46,033 <i>39,095</i>	54,146 52,903 <i>67,909</i>			54,146 52,903 <i>67,909</i>
(1) Other personnel costs	441 463 <i>448</i>	 <i>2,111</i>	3,528 3,573 <i>3,349</i>	3,969 4,036 <i>5,908</i>			3,969 4,036 <i>5,908</i>
(2) Transportation and communications	573 710 <i>577</i>	 <i>1,617</i>	9,436 9,796 <i>8,677</i>	10,009 10,506 <i>10,871</i>			10,009 10,506 <i>10,871</i>
(3) Information	105 165 <i>56</i>	 <i>846</i>	191 325 <i>213</i>	296 490 <i>1,115</i>			296 490 <i>1,115</i>
(4) Professional and special services	121 418 <i>166</i>	 <i>897</i>	1,709 3,952 <i>2,694</i>	1,830 4,370 <i>3,757</i>			1,830 4,370 <i>3,757</i>
(5) Rentals	14 31 <i>13</i>	 <i>420</i>	5,644 6,991 <i>5,246</i>	5,658 7,022 <i>5,679</i>			5,658 7,022 <i>5,679</i>
(6) Purchased repair and upkeep	21 12 <i>20</i>	 <i>75</i>	232 394 <i>209</i>	253 406 <i>304</i>			253 406 <i>304</i>
(7) Utilities, materials and supplies	195 284 <i>220</i>	 <i>650</i>	2,386 2,599 <i>2,316</i>	2,581 2,883 <i>3,186</i>			2,581 2,883 <i>3,186</i>
(9) Construction and acquisition of machinery and equipment	54 98 <i>124</i>	 <i>574</i>	627 1,145 <i>1,247</i>	681 1,243 <i>1,945</i>			681 1,243 <i>1,945</i>
(10) Grants, contributions and other transfer payments	118 91 <i>94</i>	 <i>94</i>	 <i>94</i>	118 91 <i>94</i>			118 91 <i>94</i>
(12) All other expenditures	845 714 <i>1</i>	 <i>19</i>	2,238 1,844 <i>1,509</i>	3,083 2,558 <i>1,529</i>	2,224 2,099 <i>2,109</i>	7,815 7,803 <i>4,178</i>	13,122 12,460 <i>7,816</i>
(1-12) Total	10,358 9,856 <i>6,934</i>	 <i>30,808</i>	72,266 76,652 <i>64,555</i>	82,624 86,508 <i>102,297</i>	2,224 2,099 <i>2,109</i>	7,815 7,803 <i>4,178</i>	92,663 96,410 <i>108,584</i>
(13) Less: receipts and revenues credited to the vote	4,160 4,354 <i>1,066</i>	 <i>3,628</i>	11,695 16,826 <i>10,750</i>	15,855 21,180 <i>15,444</i>		1,800 1,800	17,655 22,980 <i>15,444</i>
Total net expenditures	6,198 5,502 <i>5,868</i>	 <i>27,180</i>	60,571 59,826 <i>53,805</i>	66,769 65,328 <i>86,853</i>	2,224 2,099 <i>2,109</i>	6,015 6,003 <i>4,178</i>	75,008 73,430 <i>93,140</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Defence Production Revolving Fund	Canadian Government Supply Service Revolving Fund	Canadian Government Printing Bureau Revolving Fund	Computer Services Bureau Revolving Fund	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
RECEIPTS—								
Budgetary—								
Charged to annual appropriations	61,372					2,098	6,003	69,473
Charged to statutory appropriations	3,957							3,957
Credited to appropriations	21,180						1,800	22,980
Credited to revenue	7,787							7,787
Non-budgetary—								
Sales by		26	96,671	55,201		5,094		156,992
Interest receipts		36			1,032		323	1,391
Other income			116					116
Equity capital		12,092			1,533			13,625
Total receipts	94,296	12,154	96,787	55,201	2,565	7,192	8,126	276,321
OUTLAYS—								
Budgetary—								
Operating	85,175	32	105,186	54,354	2,067	6,878	6,243	259,935
Capital	1,243		587	477		314		2,621
Grants, contributions and other transfer payments	91							91
Credited to revenue	7,787						208	7,995
Total outlays	94,296	32	105,773	54,831	2,067	7,192	6,451	270,642
Net receipts or net outlays (—)	nil	12,122	-8,986	370	498	nil	1,675	5,679

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	508,669 75	32,890,255 07
B Proceeds from sales	5,925,757 08	7,040,626 27
C Services and service fees	26,667 97	356,313 13
D Privileges, licences and permits	6,347 36	
E Refunds of previous years' expenditure	208,723 84	232,241 84
F Miscellaneous	1,111,212 17	819,118 21
Total	\$7,787,378 17	\$41,338,554 52

1973-74

Details

Non-Tax Revenue—		
A Return on investments:		
Interest on balance receivable under departmental agreements sale of Crown assets—		
Algoma Steel Corporation	12,016	
Interest on loans from consolidated revenue fund—		
Canadian Commercial Corporation	125,036	
Royal Canadian Mint	237,254	
Canadian Government Supply Service revolving fund	6,476	
Special remittance out of accumulative surplus—		
Crown Assets Disposal Corporation	91,826	
Interest on monies advanced to contractors—		
Defence Production revolving fund	36,062	508,670
B Proceeds from sales:		
Sale of surplus crown assets—		
Crown Assets Disposal Corporation	5,678,627	
St Lawrence Seaway Authority	227,351	
Recoveries re environmental test equipment—		
C R Snelgrove Company Limited Toronto Ontario \$1,429, Croven Limited Whitby Ontario \$3,334, Precision Electronics Components Limited Toronto Ontario \$11,263, Philips Electronics Industries Limited \$3,753	19,779	5,925,757
C Services and service fees		26,668
D Privileges, licences and permits		6,347
E Refunds of previous years' expenditure		208,724
F Miscellaneous:		
Donations to Crown	142,083	
Canadian Government Printing Bureau	923,102	
Conscience money	2,616	
Sundries	43,411	1,111,212
Total		\$7,787,378

Appendix 1

Defence Production Revolving Fund

(Established by section 15 of the Defence Production Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Accounts receivable—			Accounts payable and accrued liabilities—		
Government departments	\$ 2,008,656	\$ 7,645,857	Government departments	\$ 568,304	\$ 432,578
Others (Note 1)	2,863,165	3,296,434	Others	1,745,998	1,848,924
	4,871,821	10,942,291		2,314,302	2,281,502
Due from Canadian Commercial Corporation —			Advance payments from customers—		
Advance—non-interest bearing		2,801,128	Government departments		142,465
Current receivables	644,085	357,040	Others	60,952	176,487
	644,085	3,158,168		60,952	318,952
Working capital loans (Note 2)	9,900,000	10,022,900	Progress payments from customers (Note 3)—		
Progress payments to suppliers (Note 3)	7,132,927	6,872,384	Government departments	7,132,927	6,872,384
Inventory of strategic materials (Note 4)	21,479,278	874,642	Working capital advance (authorized		
			\$100,000,000)	34,529,932	22,401,268
			Less: Losses on trading operations to be		
			recovered from future parliamentary appro-		
			priation	10,002	3,721
				34,519,930	22,397,547
				\$44,028,111	\$31,870,385
	\$44,028,111	\$31,870,385			

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department:

J. M. DESROCHES
Deputy Minister of SupplyJ. G. THREADER
Comptroller

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 12, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada.

Appendix 1—Concluded

Defence Production Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Interest earned—		
Working capital loans	\$ 7,029	\$32,850
Agreement of sale of aircraft	29,033	57,531
	36,062	90,381
Trading operations—strategic material (Note 4)		
Sales	25,680	16,104
Cost of sales	31,961	19,825
Loss on trading operations	6,281	3,721
Net profit for the year	\$29,781	\$86,660
Disposition of net profit:		
Amount transferred from Revolving Fund as revenue ..	\$36,062	\$90,381
Loss on trading operations to be recovered from future parliamentary appropriation	6,281	3,721
	\$29,781	\$86,660

The accompanying notes are an integral part of the financial statements.

AUDITOR GENERAL OF CANADA
Ottawa, July 12, 1974.THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Defence Production Revolving Fund as at March 31, 1974 and the Statement of Operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the determination of progress payments referred to in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.NOTES TO THE FINANCIAL STATEMENTS
AT MARCH 31, 1974

1. Accounts receivable — Others include a long-term receivable of \$2,638,734 collection of which is dependent on the sale of aircraft by an aircraft manufacturer. Should sufficient sales to retire the debt not materialize, the balance then owing will be recovered from the Department of National Defence.
2. Working capital loans comprise an interest-free loan of \$3,900,000 and \$6,000,000 loaned to an aircraft manufacturer which is to bear interest at the current prime bank lending rate in effect from time to time. However, as a claim by the Crown against an aircraft designer may result in retroactive offsets against the principal amount of the latter loan, it is not possible to determine the amount of interest earned to March 31, 1974.
3. Progress payments to suppliers, for which corresponding amounts have been received from customers, comprise amounts paid for defence supplies in process of manufacture and for completed defence supplies which have been delivered, or are awaiting delivery, to a contractor for final assembly. The determination of

progress payments was changed from prior years by excluding accounts payable to suppliers and recoverable from customers of \$919,995. An adjustment of \$1,085,676 has been made to the 1973 figures for comparative purposes.

4. The inventory of strategic materials includes about 26 million gallons of fuel oil purchased on behalf of the Government at a cost of \$20,630,305, including transport, storage and other costs as insurance for civilian supply during the world oil crisis which arose in the fall of 1973. This oil is now to be delivered to government establishments with the Fund being credited to reflect prices prevailing at the time of delivery. In view of the significant reduction in world oil prices subsequently, it is estimated that there will be a deficit of approximately \$14,000,000 to be recovered from future parliamentary appropriations.

The balance of the inventory consists largely of raw quartz for which there is little market. This inventory, after writing off \$5,000,000 in 1969-70 to reflect a decline in its market value, had a written down value at March 31, 1974 of \$847,363.

Appendix 2

The Custodian

(Appointed by the Revised Regulations Respecting Trading with the Enemy (1943))

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
VESTED ASSETS ACCOUNT					
Cash	\$ 50,885	\$ 79,166	Vested Assets		
Gold		22,192	Balance as at January 1	\$2,943,609	\$3,159,059
Canada bonds, at par (market value \$1,074,180)	1,090,000	1,200,000	Decrease per statement of change in vested assets account	121,407	215,450
Securities (market value \$339,417) (Note 1)	76,252	104,497	Balance as at December 31	2,822,202	2,943,609
Equity in companies controlled by the Custodian (Note 2)	1,610,457	1,541,988	Divested assets held in suspense	8,419	7,271
Other assets (Note 3)	3,027	3,037			
	<u>\$2,830,621</u>	<u>\$2,950,880</u>		<u>\$2,830,621</u>	<u>\$2,950,880</u>
OFFICE ADMINISTRATION ACCOUNT					
Cash	\$ 39,017	\$ 50,369	Accounts payable and accrued charges	\$ 603	\$ 74
Canada bonds, at par (market value \$979,685)	985,000	985,000	Awards payable to evacuated persons of Japanese race	241	241
Accrued interest	44,817	12,810	Surplus:		
			Balance as at January 1	1,047,864	1,095,434
			Excess of income over expense for the year, per statement of income and expense	20,126	69,042
				<u>1,067,990</u>	<u>1,164,476</u>
			Transfer from surplus to the Treaty of Peace (Romania) Claims Fund		116,612
			Balance as at December 31	<u>1,067,990</u>	<u>1,047,864</u>
	<u>\$1,068,834</u>	<u>\$1,048,179</u>		<u>\$1,068,834</u>	<u>\$1,048,179</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. R. CARR
Comptroller

Approved:

D. R. YEOMANS
Assistant Deputy Custodian

I have examined the above statement of assets and liabilities and the related statements of change in the vested assets account and of income and expense and have reported thereon under date of March 8, 1974 to the Minister of Supply and Services, as the Custodian.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—Concluded

The Custodian—Concluded

STATEMENT OF CHANGE IN VESTED ASSETS ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
DECREASES		
Assets transferred to the war claims funds in the Consolidated Revenue Fund	\$102,000	\$229,687
Administration fee on assets transferred to the war claims funds	2,041	4,687
Assets released	101,130	195,136
	<u>205,171</u>	<u>429,510</u>
INCREASES		
Gain on sale of securities		110,249
Equity in companies controlled by the Custodian	68,469	87,131
Income from securities held for vested asset accounts	14,020	15,944
Other	1,275	736
	<u>83,764</u>	<u>214,060</u>
Net decrease	<u>\$121,407</u>	<u>\$215,450</u>

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
INCOME		
Income from investments	\$113,382	\$140,046
Custodian's fees on assets released from administration	4,743	10,999
Interest on bank deposits	1,798	3,048
Sundry	4	156
	<u>119,927</u>	<u>154,249</u>
EXPENSE		
Salaries	82,396	71,387
Employees' welfare benefits	6,048	5,144
Office rent	4,205	4,205
Consultants' fees	3,888	
Furniture and equipment	1,828	
Travel, legal and other expenses relating to pending claims	596	3,120
Other	840	1,351
	<u>99,801</u>	<u>85,207</u>
Excess of income over expense	<u>\$ 20,126</u>	<u>\$ 69,042</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Securities are valued at par, except for no par value shares which are recorded at \$1 each, and for securities deemed worthless which are recorded at one cent per block of shares held in individual accounts. Foreign securities (other than U.S. which are recorded at par of exchange) were converted to Canadian funds at the exchange rates prevailing at the outbreak of World War II.
2. Equity in companies controlled by the Custodian is shown at net worth according to the most recent financial statements or at a nominal value of \$1 for each equity where no such statements are available. The auditor's report to the shareholders of the company for which financial statements are available discloses that two of the partners in the firm responsible for the audit are also directors of the company.
3. Other assets included \$2,891 for real estate valued at amounts assessed for municipal tax purposes and personal effects of \$136 at nominal value.
4. As at December 31, 1973, the Custodian was contingently liable in an indeterminate amount, in respect of certain claims pending for damages, etc.

AUDITOR GENERAL OF CANADA
Ottawa, March 8, 1974.THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA

Sir,

I have examined the statement of assets and liabilities of the Custodian as at December 31, 1973 and the statements of change in vested assets account and income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. I have, however, relied on the audited financial statements of the company referred to in Note 2 to the financial statements for the valuation of the Custodian's equity in this company.

As in previous years, income earned from cash funds held in the vested assets account and from investments acquired from such funds amounting to \$70,636 compared to \$79,690 in 1972 was recorded as income of the Custodian.

Subject to the foregoing, in my opinion, these financial statements give a true and fair view of the financial position of the Custodian as at December 31, 1973 and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
J. J. MACDONELL
Auditor General of Canada.

Appendix 3

Computer Services Bureau Revolving Fund

(Authorized by Vote L99(e), Appropriation Act No. 4, 1966, 1966-67, c. 6)

BALANCE SHEET AS AT NOVEMBER 30, 1973

ASSETS		LIABILITIES	
Employees' travel advances	\$ 831	Accounts payable	\$ 513,415
Accounts receivable	259,932	Advances from Canada for:	
Inventories of materials and supplies, at cost	3,978	Working capital (authorized \$2,000,000)	\$1,298,339
Capital assets, at cost:		Less: Replacement funds available for purchase of capital assets	13,207
Computer tapes	\$ 90,680		1,285,132
Equipment	141,871	Capital assets	88,311
	232,551		1,373,443
Less: Accumulated provision for replacement	143,720	Deficit:	
	88,831	Balance at beginning of year	497,676
		Loss per statement of operations (April 1 to Nov. 30, 73)	1,035,610
			(1,533,286)
	\$353,572		\$ 353,572

Certified correct:

J. G. THREADER
Comptroller

Approved:

H. R. BALLS
Deputy Minister of Services

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon, under date of June 19, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of CanadaSTATEMENT OF OPERATIONS FOR THE 8 MONTH PERIOD
ENDED NOVEMBER 30, 1973

Income		
Bureau computer fees, rental of remote terminals, disk packs, etc.	\$747,005	
Programming services	251,408	
Outside computer fees and rentals	33,740	1,032,153
Expense		
Rental of Bureau computer and equipment	939,876	
Salaries and employee benefits	696,910	
Accommodation	200,733	
Professional and temporary services	61,020	
Interest charges on advances and loans	59,174	
Materials and supplies	35,061	
Freight, express and cartage	17,901	
Telephone and telegraph	15,917	
Travel	13,694	
Depreciation	9,445	
Rental of outside computers	8,643	
Publications	2,250	
Other	7,139	2,067,763
Loss for the period on operations		\$1,035,610

STATEMENT OF REALIZATION AND LIQUIDATION

Advances from Canada for working capital at November 30, 1973		\$1,285,132
Add:		
Payment of accounts payable	\$513,415	
Repayment of capital loans	88,311	
Interest on working capital advances	38,734	
Salaries and employee benefits	12,133	
Interest on advances for capital assets	2,116	
Other	12,044	666,753
		1,951,885
Less:		
Accounts receivable collected	259,932	
Sales of fixed assets	88,831	
Sale of supplies	3,978	
Employees' travel advances recovered	831	353,572
Working capital advance account		1,598,313
Funds provided from Supply and Services Vote 5(b)		1,598,313
		nil

The Revolving Fund ceased operations on November 30, 1973 and Vote L99(e), which authorized the Fund, was repealed by Vote 5(b) Appropriation Act No. 1, 1974, 1973-74, c. 1

Appendix 3—Concluded

Computer Services Bureau Revolving Fund—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, June 19, 1974.

THE HONOURABLE J. P. GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

I have examined the balance sheet of the Computer Services Bureau Revolving Fund at November 30, 1973 and the statement of operations for the eight month period then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at November 30, 1973 and the results of its operations for the eight month period then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The Computer Services Bureau ceased operations on November 30, 1973 and a new organization, entitled the Advisory Bureau for Computing, was established. A statement of realization and liquidation is attached as an appendix to the financial statements. Parliamentary Vote 5(b), Appropriation Act No. 1, 1974, 1973-74, c.1 provided the necessary funds to reimburse the working capital advance.

J. J. MACDONELL
Auditor General of Canada.

Appendix 4

Printing Revolving Fund

(Authorized by Supply and Services Vote L104b, Appropriation Act, No. 1, 1969, 1968-69, c. 23)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES AND EQUITY	1974	1973
Current			Current		
Accounts receivable	\$16,215,869	\$10,609,348	Accounts payable and accrued liabilities . . .	\$ 7,351,018	\$ 3,322,463
Claims and advances	90,081	105,576			
Inventories—			Equity of Canada		
Work-in-process—at cost	1,383,856	1,252,322	Advances from Canada as working capital (authorized \$18,000,000)	10,374,042	7,680,389
Printing materials and supplies—at stan- dard cost less allowance for usage	1,316,191	882,908	Less: Replacement funds available for purchase of capital assets	297,627	72,755
	2,700,047	2,135,230		10,076,415	7,607,634
Capital assets			Capital assets financed from parliamentary appropriations or surpluses	2,794,851	2,794,851
at appraised value	2,631,772	2,738,260	Retained earnings		
at cost	1,947,310	1,247,847	Balance at beginning of year	1,847,302	1,862,277
	4,579,082	3,986,107	Net profit for year	280,937	622,825
Less: Accumulated provision for replacement	2,081,858	1,264,011		2,128,239	2,485,102
	2,497,224	2,722,096	Less: amount transferred to Non-tax Revenue	847,302	637,800
				1,280,937	1,847,302
				14,152,203	12,249,787
	\$21,503,221	\$15,572,250		\$21,503,221	\$15,572,250

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. G. THREADER
Comptroller

Approved:

J. M. DESROCHES
Deputy Minister of Supply
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 23, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

Printing Revolving Fund—Concluded

Ottawa, August 23, 1974.

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Sales of products and services		
Produced in government owned facilities . . .	\$31,681,203	\$28,803,458
Purchased from commercial suppliers	26,068,907	9,791,796
	<u>57,750,110</u>	<u>38,595,254</u>
Expenses		
Production cost	27,722,814	25,360,483
Cost of commercial purchases	25,849,822	10,116,823
Administrative and general expenses	3,190,592	2,194,605
Interest	762,719	418,590
	<u>57,525,947</u>	<u>38,090,501</u>
Operating Profit	224,163	504,753
Deduct: Extraordinary item (note 2)	12,609	(72,068)
	<u>211,554</u>	<u>576,821</u>
Other income		
Discounts earned	69,383	46,004
Net profit for the year	<u>\$ 280,937</u>	<u>\$ 622,825</u>

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31

Advanced from Consolidated Revenue Fund per Balance Sheet	\$10,076,415	\$ 7,607,634
Deduct: Funds received after March 31 but recorded in the Consolidated Revenue Fund at that date	7,345,941	4,507,275
Working capital advance per Public Accounts .	<u>\$ 2,730,474</u>	<u>\$ 3,100,359</u>

NOTES TO THE FINANCIAL STATEMENTS

1. Vote L3b, Appropriation Act No. 1, 1974 increased the amount that may be outstanding at any time under the Printing Revolving Fund from \$11,000,000 to \$18,000,000.
2. Options to purchase capital assets under lease-purchase agreements were exercised during the year and the related equipment was restated at actual cost less depreciation at date of purchase resulting in a charge to operations for the year of \$12,609 relating to prior years depreciation charges of \$109,353, offset by rental rebates of \$96,744.
3. A contract approved by Treasury Board Minute 723506 of November 29, 1973 for the lease, installation and maintenance of computers and peripheral equipment for a four year period from January 1, 1974 at an estimated rental cost for this period of \$1,752,682, includes a purchase option that can be exercised at the end of 12, 24, 36 and 48 month rental periods.
4. Amounts received after March 31, 1973 but applicable to the year ended on that date were recorded in the Fund. In 1974 amounts received after March 31, but applicable to transactions prior to that date have been recorded in the following year. Accordingly the 1973 figures for accounts receivable and working capital advances have been restated by the amount of collections in April and May 1973, totalling \$4,507,275, for comparative purposes.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

I have examined the balance sheet of the Printing Revolving Fund as at March 31, 1974 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Printing Revolving Fund as at March 31, 1974 and the results of its operations for the year then ended on that date, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the adjustments for the collection of accounts receivable referred to in note 4, on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada.

Appendix 5

Supply Revolving Fund

(Authorized by Defence Production Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c. 6)

BALANCE SHEET AS AT MARCH 31, 1974

ASSETS		LIABILITIES AND EQUITY	
Current		Current	
Accounts receivable	\$17,150,734	Accounts payable and accrued liabilities	\$ 8,881,602
Petty cash and employees' advances	77,688		
Inventories—at cost		Equity of Canada	
Office stationery and supplies	4,255,386	Advances from Canada for—	
Medical supplies	354,326	Working Capital (authorized \$40,000,000)	14,165,317
Furniture	906,821	Capital assets	384,507
Paper	499,299		14,549,824
Maintenance supplies	558,769		
Other	947,297	Capital assets financed from parliamentary appropriations	1,242,522
	7,521,898		
Capital assets		Retained earnings	
at appraised value	1,237,909	Balance at beginning of year	1,342,165
at cost	783,808	Net profit for the year	385,106
	2,021,717		1,727,271
Less: Accumulated provision for replacement	370,818		17,519,617
	1,650,899		
	\$26,401,219		\$26,401,219

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. G. THREADER
Comptroller

Approved:

J.M. DESROCHES
Deputy Minister of Supply,
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 23, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of CanadaSTATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

Sales of products and services	\$108,613,229
Expense	
Direct and indirect operational costs	39,246,987
Traffic services purchased	31,865,823
Cost of stocked items and direct shipments	24,739,945
Administrative and general expenses	10,143,813
Maintenance and repair services purchases	1,350,188
Interest	997,356
	108,344,112
Operating profit	269,117
Other income	
Discounts earned	115,989
Net profit for the year	\$ 385,106

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1974

Advanced from Consolidated Revenue Fund per Balance Sheet	\$ 14,165,317
Deduct: Funds received after March 31 but recorded in the Consolidated Revenue Fund at that date	13,228,032
Working capital advance per Public Accounts	\$ 937,285

NOTES TO THE FINANCIAL STATEMENTS

- Vote L6b, Appropriation Act No. 2, 1973 extended the purposes of the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966, to include, in accordance with terms and conditions approved by Treasury Board, the purposes set out in Subsections 5(1) and (2) of the Department of Supply and Services Act and increased from \$20,000,000 to \$40,000,000 the amount that may be outstanding at any time.
- Comparative figures for the previous year are not available because for the first time costs associated with all services provided by the Department are included in the Revolving Fund for the year ended March 31, 1974.
- The net operating profit for the year of \$385,106 has been retained by the Revolving Fund pursuant to the authority contained in Treasury Board Minute 713863 of September 21, 1972 whereby the fund may "carry forward a revenue surplus or shortfall not exceeding \$2,000,000 from year to year".

Appendix 5—*Concluded*Supply Revolving Fund—*Concluded*

Ottawa, August 23, 1974.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

I have examined the balance sheet of the Supply Revolving Fund as at March 31, 1974 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Supply Revolving Fund as at March 31, 1974 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada.

SECTION 26

**1973-74
PUBLIC ACCOUNTS**

Transport

**Department
Atlantic Pilotage Authority
Canadian National Railways
Canadian Transport Commission
Great Lakes Pilotage Authority Ltd
Laurentian Pilotage Authority
National Harbours Board
Northern Transportation Company Limited
Pacific Pilotage Authority
St. Lawrence Seaway Authority**

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TRANSPORT

Department

Objectives

- To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors.
- To provide facilities and to foster the optimum development of the Marine, Air and Surface Transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.
- To identify, interpret, design, support, guide and develop technological and operational changes in transportation systems and their components that will make significant contributions to the effective utilization of the national transportation resource to meet the requirements of national economic and social needs.

Atlantic Pilotage Authority
Great Lakes Pilotage Authority Ltd
Laurentian Pilotage Authority
Pacific Pilotage Authority

Objective

- To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

Canadian Transport Commission

Objective

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and policy development.

National Harbours Board

Objective

- This program contributes to the objectives of the Marine Transportation Program.

Northern Transportation Company Limited

Objective

- To provide a general transportation system for the movement of goods in the Mackenzie Basin and The Canadian North.

St. Lawrence Seaway Authority

Objective

- This program contributes to the objectives of the Marine Transportation Program.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
HEADQUARTERS PROGRAM				
1 Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year	\$ 10,516,000 00			
1b To authorize the transfer of \$400,000 from Transport Vote 10 and \$274,999 from Transport Vote 15, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 10	400,000 00			
Transfer from Vote 15	274,999 00			
Transfer from Treasury Board Vote 15 public service bilingualism	256,000 00			
	11,447,000 00	10,974,120 03	472,879 97	9,049,851 35
Stat. Minister of Transport—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	657,000 00	657,000 00		723,000 00
Stat. Refunds of amounts credited to revenue in previous years	8,303 12	8,303 12		17,141 63
	12,129,303 04	11,656,423 07	472,879 97	9,806,992 90
MARINE TRANSPORTATION PROGRAM				
5 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	\$ 88,844,000 00			
5b To authorize the transfer of \$1,859,083 from Transport Vote 10, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 10	1,859,083 00			
Transfer from Treasury Board Vote 5 contingencies	4,949,003 00			
Transfer from Treasury Board Vote 15 public service bilingualism	249,278 00			
	95,901,365 00	95,439,347 42	462,017 58	81,639,762 89
10 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies \$ 55,724,000 00				
Less transfer to:				
Vote 1	\$ 400,000 00			
Vote 5	1,859,083 00			
	2,259,083 00			
	53,464,917 00	45,134,072 66	8,330,844 34	29,253,771 61
Stat. Contributions to superannuation accounts	4,999,000 00	4,999,000 00		4,833,000 00
Stat. Federal Court awards	926,018 18	926,018 18		1,445,207 16
Stat. Refunds of amounts credited to revenue in previous years	667 81	667 81		563 27
	155,291,967 99	146,499,106 07	8,792,861 92	117,172,304 93
AIR TRANSPORTATION PROGRAM				
15 Operating expenditures and authority to spend revenue received during the year	\$ 135,557,000 00			
15a	8,199,000 00			
15b To extend the purposes of Transport Vote 15, Appropriation Act No. 4, 1973, to include expenditures on other than federal property and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,379.56	1 00			
Transfer from Treasury Board Vote 5 contingencies	736,179 00			
Transfer from Treasury Board Vote 15 public service bilingualism	450,400 00			
	144,942,580 00			
Less transfer to Vote 1	274,999 00			
	144,667,581 00	144,442,988 60	224,592 40	116,866,125 67
20 Capital expenditures including contributions towards construction done by local or private authorities	\$ 56,312,000 00			
20a	3,073,000 00			
	59,385,000 00	59,332,403 25	52,596 75	45,524,650 87
25 The grants listed in the Estimates and contributions	\$ 5,493,000 00			
25b Payments, in accordance with terms and conditions approved by the Governor in Council to former owners of property expropriated in connection with the new Montreal International Airport at Mirabel, Quebec	16,000,000 00			
	21,493,000 00	8,586,487 24	12,906,512 76	4,791,210 98
Stat. Contributions to superannuation accounts	10,670,000 00	10,670,000 00		9,717,000 00
Stat. Federal Court awards	2,859 25	2,859 25		
	236,218,440 25	223,034,738 34	13,183,701 91	176,898,987 52

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department—Concluded				
SURFACE TRANSPORTATION PROGRAM				
35 Operating expenditures and payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1973 of the following Ferry Services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A.	\$ 50,846,000 00			
35b To authorize the transfer of \$2,000,000 from Transport Vote 40, Appropriation Act No. 4, 1973, for the purposes of this Vote and to provide a further amount of	13,264,307 00			
Transfer from Vote 40	2,000,000 00			
	66,110,307 00	66,005,877 42	104,429 58	44,631,809 04
40 Capital expenditures, including expenditures on works on other than Federal property	\$ 9,107,000 00			
Less transfer to Vote 35	2,000,000 00			
	7,107,000 00	6,445,550 64	661,449 36	4,814,778 90
45 Contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1973 \$50 per month instead of \$20 per month as fixed by the said Act	\$ 7,614,000 00			
45b The grant listed in the Estimates and contributions	41,090,000 00			
	48,704,000 00	48,061,019 38	642,980 62	13,599,005 02
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	950,288 46	950,288 46		962,676 30
Stat. Contributions to superannuation accounts	142,000 00	142,000 00		86,000 00
	123,013,595 46	121,604,735 90	1,408,859 56	64,094,269 26
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM				
50 Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	\$ 8,751,000 00			
Less transfer to Vote 55	499,999 00			
	8,251,001 00	6,905,583 59	1,345,417 41	3,288,461 22
55 Capital expenditures including contributions towards construction done by local or private authorities	\$ 7,442,000 00			
55b To authorize the transfer of \$499,999 from Transport Vote 50, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 50	499,999 00			
	7,942,000 00	6,180,229 88	1,761,770 12	6,347,487 24
Stat. Contributions to superannuation accounts	81,000 00	81,000 00		54,000 00
	16,274,001 00	13,166,813 47	3,107,187 53	9,689,948 46
	542,927,307 74	515,961,816 85	26,965,490 89	377,662,503 07
Atlantic Pilotage Authority				
60 Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974	\$ 940,000 00			
60a	576,000 00			
	1,516,000 00	1,370,522 00	145,478 00	1,141,321 54
Canadian National Railways				
61b Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1973 in respect to the Canadian National Railways System	25,000,000 00	21,324,055 00	3,675,945 00	17,822,471 00
Canadian Transport Commission				
65 Operating expenditures	\$ 13,476,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	99,000 00			
	13,575,000 00	11,153,753 10	2,421,246 90	9,739,059 15
70 The grants listed in the Estimates and contributions including an amount of \$35,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that Subsection (2) of Section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to Subsection (1) of Section 6 of that Act	\$ 58,239,000 00			
70a	1,094,000 00			
70b	800,000 00			
	60,133,000 00	58,965,521 82	1,167,478 18	41,617,349 69

Appropriations and Expenditures—Continued

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Canadian Transport Commission—Concluded				
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act (R.S.c.R 2)	172,137,997 67	172,137,997 67		121,614,646 43
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	15,972,031 14	15,972,031 14		11,422,386 97
Stat. Contributions to superannuation accounts	766,000 00	766,000 00		591,000 00
	262,584,028 81	258,995,303 73	3,588,725 08	184,984,442 24
Great Lakes Pilotage Authority Ltd.				
75 Payment to the Great Lakes Pilotage Authority Ltd., upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974 \$ 741,000 00				
75b	250,000 00			
	991,000 00	901,983 74	89,016 26	190,658 32
Laurentian Pilotage Authority				
80 Payment to the Laurentian Pilotage Authority upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974	833,000 00	833,000 00		1,063,807 45
National Harbours Board				
85 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1973 in the operation of the Jacques Cartier Bridge, Montreal Harbour \$ 500,000 00				
85b	170,000 00			
	670,000 00	564,525 00	105,475 00	500,000 00
86a Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1973 in the operation of Halifax Harbour	1,000,000 00	984,274 00	15,726 00	
87b Payment to the National Harbours Board to be applied in payment of the balance of the costs of construction of the retaining walls along the banks of the proposed dam at the mouth of the St. Charles river and Scott Bridge at Quebec Harbour such amount to constitute an absolute grant without interest	20,000 00	20,000 00		1,771,000 00
88b To authorize the Minister on behalf of Her Majesty in right of Canada, in accordance with terms and conditions prescribed by the Governor in Council, to guarantee, in an amount not exceeding \$1,200,000, a bank loan made to the Maritime Employers' Association	1 00		1 00	
Expenditures from appropriations not required for 1973-74				50,000 00
	1,690,001 00	1,568,799 00	121,202 00	2,321,000 00
Pacific Pilotage Authority				
100 Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the operating deficit of the Authority arising in the calendar year 1973 and the payment of the excess of the expenditures over the revenues of the Authority during the period January 1, 1974 to March 31, 1974	595,000 00	475,688 46	119,311 54	664,385 27
The St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
105 Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1973 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie . . . \$ 26,021,000 00				
105b To extend the purposes of Transport Vote 105, Appropriation Act No. 4, 1973, to include expenditures on the Montreal-Lake Ontario section of the deep waterway between the Port of Montreal and Lake Erie	1 00			
	26,021,001 00	24,431,883 12	1,589,117 88	10,151,913 91

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
The St. Lawrence Seaway Authority—Concluded				
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
110 Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1973-74 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works	1,680,000 00	1,424,028 00	255,972 00	1,546,550 00
Stat. Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund	205,212 82 1,885,212 82	205,212 82 1,629,240 82	255,972 00	1,307,746 95 2,854,296 95
	27,906,213 82	26,061,123 94	1,845,089 88	13,006,210 86
Total	864,042,551 37	827,492,292 72	36,550,258 65	598,856,799 75

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal Year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
HEADQUARTERS	1973-74	11,656	21		1,058		12,693
	1972-73	9,807	40		1,129		10,896
MARINE TRANSPORTATION	1973-74	146,499	790		3,192	2,972	151,873
	1972-73	117,173	249		3,990	3,200	124,114
AIR TRANSPORTATION	1973-74	223,035	417	4,429	7,143	9,055	234,387
	1972-73	176,899	552	4,205	7,652	8,956	188,750
SURFACE TRANSPORTATION	1973-74	121,605	3,286		258		118,577
	1972-73	64,094	2,759		185		61,520
TRANSPORTATION DEVELOPMENT AGENCY	1973-74	13,167			95		13,262
	1972-73	9,690			134		9,824
Total department	1973-74	515,962	4,514	4,429	11,746	12,027	530,792
	1972-73	377,663	3,600	4,205	13,090	12,156	395,104
Canadian National Railways	1973-74	21,324					21,324
	1972-73	17,823					17,823
Canadian Transport Commission	1973-74	258,995	132		1,150		260,013
	1972-73	184,984	56		1,168		186,096
National Harbours Board	1973-74	1,569					1,569
	1972-73	2,321					2,321
St. Lawrence Seaway Authority							
DEEP WATERWAY	1973-74	24,432					24,432
	1972-73	10,152					10,152
ENTRUSTED (NON-TOLL) CANALS	1973-74	1,629	23				1,606
	1972-73	2,854	135				2,719
Total St. Lawrence Seaway Authority	1973-74	26,061	23				26,038
	1972-73	13,006	135				12,871
Pilotage Authorities	1973-74	3,581					3,581
	1972-73	3,060					3,060
Grand Total	1973-74	827,492	(1)4,669	4,429	12,896	12,027	843,317
	1972-73	598,857	3,791	4,205	14,258	12,156	617,275

(1) Does not include the following "Return on Investment" credited to revenue (in thousands of dollars): Canadian National Railways \$70,181, National Harbours Board \$8,356, Northern Transportation Company Limited \$2,225, St. Lawrence Seaway Authority \$13,688, other \$561.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
HEADQUARTERS PROGRAM								
Executive	1,419	1,299		6			1,419	1,305
Administrative support and common services	9,660	10,151	745	824			10,405	10,975
Arctic transportation agency	248	293					248	293
Contributions to superannuation accounts	657	657					657	657
	11,984	12,400	745	830			12,729	13,230
Less: receipts and revenues credited to the vote	600	1,574					600	1,574
	11,384	10,826	745	830			12,129	11,656
Less: receipts credited to revenue		21						21
Add: services provided by other departments	1,058	1,058					1,058	1,058
Total cost of program	12,442	11,863	745	830			13,187	12,693
MARINE TRANSPORTATION PROGRAM								
Administration	8,161	7,775					8,161	7,775
Terminal facilities	1,073	854	14,170	8,827			15,243	9,681
Way facilities	93,420	96,398	38,691	35,793	2	2	132,113	132,193
Marine safety	6,986	5,945	604	514	34	34	7,624	6,493
Contributions to superannuation accounts	4,999	4,999					4,999	4,999
	114,639	115,971	53,465	45,134	36	36	168,140	161,141
Less: receipts and revenues credited to the vote	12,848	14,642					12,848	14,642
	101,791	101,329	53,465	45,134	36	36	155,292	146,499
Less: receipts credited to revenue		790						790
Add: services provided by other departments	3,192	3,192					3,192	3,192
accommodation provided by this department	2,972	2,972					2,972	2,972
Total cost of program	107,955	106,703	53,465	45,134	36	36	161,456	151,873
AIR TRANSPORTATION PROGRAM								
Airports and associated ground services	59,538	59,972	36,200	34,825	20,403	8,030	116,141	102,827
Air navigational services	109,657	110,528	29,691	21,755	1,030	506	140,378	132,789
Regulatory services	17,632	19,279	1,316	1,289	60	50	19,008	20,618
Construction services	10,180	9,937	1,306	932			11,486	10,869
Administration	13,073	13,567	464	532			13,537	14,099
Contributions to superannuation accounts	10,670	10,670					10,670	10,670
	220,750	223,953	68,977	59,333	21,493	8,586	311,220	291,872
Less: anticipated capital lapse			9,592				9,592	
receipts and revenues credited to the vote	40,297	44,054					40,297	44,054
amounts recoverable from atmospheric environment service	6,339	6,267					6,339	6,267
amounts recoverable from marine program	13,395	13,395					13,395	13,395
amounts recoverable from self-supporting airports and associated ground services (revolving fund)	4,869	4,869					4,869	4,869
amounts recoverable from transportation development agency	510	252					510	252
	155,340	155,116	59,385	59,333	21,493	8,586	236,218	223,035
Less: receipts credited to revenue		417						417
services provided to other departments	4,429	4,429					4,429	4,429
Add: services provided by other departments	7,143	7,143					7,143	7,143
accommodation provided by this department	9,055	9,055					9,055	9,055
Total cost of program	167,109	166,468	59,385	59,333	21,493	8,586	247,987	234,387
SURFACE TRANSPORTATION PROGRAM								
Administration	3,206	2,725	45	18	41,090	40,780	44,341	43,523
Ferry services	59,887	60,738	6,445	5,988			66,332	66,726
Road and motor vehicle safety	3,017	2,543	617	439	50	49	3,684	3,031
Supplementary pensions					7,564	7,232	7,564	7,232
Statutory payments					951	951	951	951
Contributions to superannuation accounts	142	142					142	142
	66,252	66,148	7,107	6,445	49,655	49,012	123,014	121,605
Less: receipts credited to revenue		3,286						3,286
Add: services provided by other departments	258	258					258	258
Total cost of program	66,510	63,120	7,107	6,445	49,655	49,012	123,272	118,577

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—Concluded								
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM								
Research and development	7,085	5,893	7,942	6,180	815	563	15,842	12,636
Administration	451	450					451	450
Contributions to superannuation accounts	81	81					81	81
	7,617	6,424	7,942	6,180	815	563	16,374	13,167
Less: receipts and revenues credited to the vote	100						100	
	7,517	6,424	7,942	6,180	815	563	16,274	13,167
Add: services provided by other departments	95	95					95	95
Total cost of program	7,612	6,519	7,942	6,180	815	563	16,369	13,262
Canadian Transport Commission								
Administrative and supporting services	3,092	2,805	31	29			3,123	2,834
Regulatory and control	4,510	3,309	32	19	213,233	212,066	217,775	215,394
Safety	2,702	1,962	21	14	35,000	35,000	37,723	36,976
Research	3,039	2,759	20	13	10	10	3,069	2,782
International relations	126	239	2	4			128	243
Contributions to superannuation accounts	766	766					766	766
	14,235	11,840	106	79	248,243	247,076	262,584	258,995
Less: receipts credited to revenue		132						132
Add: services provided by other departments	1,422	1,150					1,422	1,150
Total cost of program	15,657	12,858	106	79	248,243	247,076	264,006	260,013
National Harbours Board								
Harbours	1,000	984	20	20			1,020	1,004
Bridges and autoroutes	670	565					670	565
Total cost of program	1,670	1,549	20	20			1,690	1,569
St. Lawrence Seaway Authority								
DEEP WATERWAY PROGRAM								
Welland canal section	26,021	24,432					26,021	24,432
Total cost of program	26,021	24,432					26,021	24,432
ENTRUSTED (NON-TOLL) CANALS PROGRAM								
Administration, operation and maintenance	2,460	2,220	14	11			2,474	2,231
Less: revenues of the corporation	589	602					589	602
	1,871	1,618	14	11			1,885	1,629
Less: receipts credited to revenue		23						23
Total cost of program	1,871	1,595	14	11			1,885	1,606
Pilotage Authorities Program								
Pilotage Services								
Atlantic Pilotage Authority	1,516	1,370					1,516	1,370
Great Lakes Pilotage Authority Ltd.	991	902					991	902
Laurentian Pilotage Authority	833	833					833	833
Pacific Pilotage Authority	595	476					595	476
Total cost of program	3,935	3,581					3,935	3,581

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
MARINE TRANSPORTATION PROGRAM			
Grants to institutions assisting sailors	11	11	11
Grant to the Canada Safety Council	2	2	2
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	2	2	2
Canada's share of the cost of the North Atlantic Ice Patrol	21	21	16
	36	36	31
AIR TRANSPORTATION PROGRAM			
Grant to Royal Canadian Flying Clubs Association	10	10	10
Grants to flying clubs, schools and instructors	50	40	27
Contributions towards the operation of municipal or other airports	1,625	1,183	1,575
Contributions to assist in the construction of or improvements to terminal and/or maintenance service buildings and related facilities for municipal or other airports	778	290	672
Contributions to assist in the establishment or improvement of local airports and related facilities	2,000	2,039	2,012
Payments, in accordance with terms and conditions approved by the Governor in Council, to former owners of property expropriated in connection with the new Montreal International Airport at Mirabel, Quebec	16,000	4,518	
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	530	506	495
Contributions towards Canada's participation in the development of an aeronautical satellite	500		
	21,493	8,586	4,791
SURFACE TRANSPORTATION PROGRAM			
Founding Grant to the Western Transportation Advisory Council (WESTAC)	90	90	
Payments to federally regulated railway companies in compensation for revenues foregone during 1973 as a result of the rate freeze under terms and conditions approved by the Governor-in-Council	41,000	40,690	
Contribution in aid of Research in the field of road and motor vehicle safety	50	49	16
Allowances to former employees of Newfoundland railways, steamships, and telecommunications services transferred to Canadian National Railways	564	745	716
Intercolonial and Prince Edward Island Railway Employees' Provident fund—Payment to Canadian National Railways in respect of 1973 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1973, \$50 per month instead of \$20 per month as fixed by the said Act	7,000	6,487	6,867
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	951	951	963
Expenditures not required for the current year	49,655	49,012	6,000
			14,562
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	815	563	338
	815	563	338
Total department	71,999	58,197	19,722
Canadian Transport Commission			
Grants in aid of transportation research to universities, other organizations and other individuals	10	10	310
Maritime Freight Rates Act—			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1973:			
Canadian National Railway Company	11,500	11,593	10,796
Canada and Gulf Terminal Railway	90	85	96
Canadian Pacific Express Limited	230	204	
Canadian Pacific Limited	1,100	1,138	1,043
Dominion Atlantic Railway	400	320	347
Devco Railway (Cumberland Railway Company)	600	520	441
Grand Falls Central Railway Company	300	228	277
	14,220	14,088	13,000
Payment of operating subsidies to regional air carriers	2,100	1,802	1,386
Steamship subventions for coastal services	8,803	8,066	6,921
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261, 272, and 413 of the Railway Act	172,138	*172,138	121,615
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act	15,972	15,972	11,422
Amounts to be credited to the Railway Grade Crossing Fund	35,000	35,000	20,000
	248,243	247,076	174,654
Grand total	320,242	305,273	194,376

*Payments consisted of:

Algoma Central Railway Sault Ste Marie Ont \$115,582, Burlington Northern Inc St Paul Minn USA \$2,404, Burlington Northern (Manitoba) Ltd St Paul Minn USA \$36,186, Canada and Gulf Terminal Railway Company Mont-Joli Que \$23,478, Canada Steamship Lines Montreal \$133,139, Canadian National Railways Montreal \$117,237,351, Canadian Pacific Limited Montreal \$53,531,874, Chesapeake and Ohio Railway Company Baltimore Md USA \$28,443, Napierville Junction Railway Company Albany NY USA \$3,799, Northern Alberta Railways Company Edmonton \$313,899, Ontario Northland Railway Company Hamilton Ont \$581,534, Penn Central Transportation Company Philadelphia Pa USA \$76,188, Toronto Hamilton and Buffalo Railway Company Hamilton Ont \$54,121. Total \$172,137,998

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Head- quarters Program	Marine Trans- portation Program	Air Trans- portation Program	Surface Trans- portation Program	Trans- portation Develop- ment Agency Program	Total Depart- ment	Canadian National Railways	Canadian Transport Com- mission	National Harbours Board	St. Lawrence Seaway Authority	Pilotage Authori- ties	Total
(1) Salaries and wages . .	8,301 8,424 <i>7,285</i>	59,381 55,873 <i>47,379</i>	138,470 135,090 <i>116,759</i>	1,822 1,670 <i>1,330</i>	913 1,001 <i>683</i>	208,887 202,058 <i>173,436</i>		10,526 8,257 <i>7,339</i>				219,413 210,315 <i>180,775</i>
(1) Other personnel costs	678 679 <i>746</i>	5,631 5,704 <i>5,408</i>	13,254 13,903 <i>12,503</i>	290 290 <i>181</i>	101 89 <i>62</i>	19,954 20,665 <i>18,900</i>		766 766 <i>591</i>				20,720 21,431 <i>19,491</i>
(2) Transportation and communications . .	642 776 <i>642</i>	3,210 7,495 <i>6,772</i>	15,293 17,635 <i>15,382</i>	390 368 <i>258</i>	157 156 <i>157</i>	19,692 26,430 <i>23,211</i>		1,042 865 <i>691</i>				20,734 27,295 <i>23,902</i>
(3) Information	122 48 <i>65</i>	403 377 <i>380</i>	281 312 <i>227</i>	101 96 <i>81</i>	6 1 <i></i>	913 834 <i>753</i>		119 39 <i>43</i>				1,032 873 <i>796</i>
(4) Professional and special services . . .	998 814 <i>613</i>	23,067 22,568 <i>21,883</i>	32,036 33,880 <i>25,796</i>	3,327 2,653 <i>1,394</i>	4,483 4,435 <i>2,015</i>	63,911 64,350 <i>51,701</i>		1,528 1,599 <i>1,394</i>				65,439 65,949 <i>53,095</i>
(5) Rentals	409 822 <i>591</i>	3,917 2,444 <i>1,392</i>	1,054 1,385 <i>1,208</i>		171 49 <i>34</i>	5,551 4,712 <i>3,229</i>		17 28 <i>7</i>				5,568 4,740 <i>3,236</i>
(6) Purchased repair and upkeep	49 90 <i>31</i>	7,575 6,544 <i>6,411</i>	3,250 3,595 <i>2,380</i>	50 66 <i>37</i>	7 2 <i>1</i>	10,931 10,297 <i>8,860</i>		14 14 <i>13</i>				10,945 10,311 <i>8,873</i>
(7) Utilities, materials and supplies	528 624 <i>429</i>	11,988 16,014 <i>14,833</i>	22,975 22,437 <i>19,217</i>	249 124 <i>120</i>	158 86 <i>106</i>	35,898 39,285 <i>34,705</i>		212 257 <i>185</i>				36,110 39,542 <i>34,890</i>
(8) Construction and ac- quisition of land, buildings and equip- ment	675 642 <i></i>	31,579 25,941 <i>13,737</i>	53,127 44,322 <i>32,149</i>	3,309 2,185 <i>2,041</i>	5,200 4,202 <i>2,815</i>	93,890 77,292 <i>50,742</i>			20 20 <i>1,821</i>			93,910 77,312 <i>52,563</i>
(9) Construction and ac- quisition of ma- chinery and equip- ment	70 188 <i>73</i>	20,356 17,178 <i>12,848</i>	9,780 10,226 <i>8,653</i>	3,798 4,260 <i>2,744</i>	2,626 1,764 <i>3,469</i>	36,630 33,616 <i>27,787</i>		106 79 <i>55</i>		14 11 <i>10</i>		36,750 33,706 <i>27,852</i>
(10) Grants, contributions and other transfer payments		36 36 <i>31</i>	21,493 8,586 <i>4,791</i>	49,655 49,012 <i>14,562</i>	815 563 <i>338</i>	71,999 58,197 <i>19,722</i>		248,243 247,076 <i>174,654</i>				320,242 305,273 <i>194,376</i>
(12) All other expenditures	257 123 <i>241</i>	997 967 <i>1,486</i>	207 501 <i>153</i>	60,023 60,869 <i>41,342</i>	1,737 819 <i>10</i>	63,221 63,279 <i>43,232</i>	25,000 21,324 <i>17,823</i>	11 15 <i>12</i>	1,670 1,549 <i>500</i>	28,481 26,652 <i>13,847</i>	20,212 3,581 <i>3,060</i>	138,595 116,400 <i>78,474</i>
(1-12) Total	12,729 13,230 <i>10,716</i>	168,140 161,141 <i>132,560</i>	311,220 291,872 <i>239,218</i>	123,014 121,605 <i>64,094</i>	16,374 13,167 <i>9,690</i>	631,477 601,015 <i>456,278</i>	25,000 21,324 <i>17,823</i>	262,584 258,995 <i>184,984</i>	1,690 1,569 <i>2,321</i>	28,495 26,663 <i>13,857</i>	20,212 3,581 <i>3,060</i>	969,458 913,147 <i>678,323</i>
(13) Less: receipts and revenues credited to the vote	600 1,574 <i>909</i>	12,848 14,642 <i>15,387</i>	75,002 68,837 <i>62,319</i>		100 <i></i>	88,550 85,053 <i>78,615</i>				589 602 <i>851</i>	16,277 <i></i>	105,416 85,655 <i>79,466</i>
Total net expenditures	12,129 11,656 <i>9,807</i>	155,292 146,499 <i>117,173</i>	236,218 223,035 <i>176,899</i>	123,014 121,605 <i>64,094</i>	16,274 13,167 <i>9,690</i>	542,927 515,962 <i>377,663</i>	25,000 21,324 <i>17,823</i>	262,584 258,995 <i>184,984</i>	1,690 1,569 <i>2,321</i>	27,906 26,061 <i>13,006</i>	3,935 3,581 <i>3,060</i>	864,042 827,492 <i>598,857</i>

Amounts in roman type are 1973-74 appropriations.
Amounts in bold face type are 1973-74 expenditures.
Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

Department	Air Transportation Program— Self-Supporting Airports and Associated Ground Services— Revolving Fund	Stores Working Capital Advances	Canadian National Railways	Canadian Transport Commission	National Harbours Board	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Pilotage Authorities	Total
RECEIPTS—									
Budgetary—									
Charged to annual appropriations . .	497,508	83	21,324	70,119	1,569		25,856	3,581	620,040
Charged to statutory appropriations . .	18,454			188,876			205		207,535
Credited to appropriations	85,053						602		85,655
Credited to revenue	83,612			132		2,225	13,711		99,680
Non-Budgetary—									
Sales by		7,599							7,599
Interest receipts . .									47,146
Other income	44,343	2,803							
Equity capital									
Loans from	164,739				2,160	29,000	6,200		202,099
Loan repayments . .						3,000			3,000
Total receipts	684,627	209,082	10,485	21,324	259,127	34,225	46,574	3,581	1,272,754
OUTLAYS—									
Budgetary—									
Operating	424,896		21,324	11,840	1,549		26,652	3,581	489,842
Capital	117,922			79	20		11		118,032
Grants, contribu- tions and other transfer payments . .	58,197			247,076					305,273
Credited to re- venue	83,612			132		2,225	13,711		99,680
Non-budgetary—									
Equity capital	164,152								164,152
Operating	28,755	8,639							37,394
Loans to						29,000	6,200		35,200
Loan repayments . .	16,175				156	3,000			19,331
Total outlays	684,627	209,082	8,639	21,324	259,127	34,225	46,574	3,581	1,268,904
Net receipts or net out- lays (—)	nil	nil	1,846	nil	nil	2,004	nil	nil	3,850

Revenues

	1973-1974	1972-1973
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	95,010,888 59	72,614,053 07
B Privileges, licences and permits	1,051,789 52	755,384 50
C Proceeds from sales	544,693 19	236,516 03
D Refunds of previous years' expenditure	662,916 27	649,242 38
E Miscellaneous	2,277,630 10	2,093,672 11
Total	\$99,547,917 67	\$76,348,868 09

Summary of Revenues by Services

	1973-74	1972-73
Service—		
Administration	2,246,450	1,178,026
Marine Services	1,301,957	857,530
Surface Transportation	73,515,319	67,638,336
Air Transportation	416,973	551,731
	77,480,699	70,225,623
National Harbours Board	8,356,220	2,926,133
St. Lawrence Seaway Authority	13,710,999	3,197,112
Total	\$99,547,918	\$76,348,868

1973-74

Details

Non-Tax Revenue—

A Return on investments:

Recoveries under certain Railway Subsidy Acts agreements 4,972
 This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.

Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, \$45,898 and St. Remi Tunnel, \$20,826; National Harbours Board—Saint John Harbour Bridge Authority \$1,033,875 1,100,599

Interest on loans—Canadian National Railways with respect to Yarmouth N.S. and Bar Harbour Maine ferry services, \$7,000; Financing and Guarantee Act 1941-42, \$2,790,576; Financing and Guarantee Act 1960, \$1,037,700; Financing and Guarantee Act 1961, \$1,351,434; Financing and Guarantee Act 1965-66, \$2,906,250; Financing and Guarantee Act 1967, \$5,095,275; Financing and Guarantee Act 1968, \$1,259,850; Refunding Act 1955, \$41,390,786; Loan to the Province of Nova Scotia re: end-loading ramp at Yarmouth, \$43,573 and loans to Air Canada, Financing and Guarantee Act 1968, \$3,721,882; Financing and Guarantee Act 1969, \$5,908,715; Financing and Guarantee Act 1970, \$4,711,767; The St. Lawrence Seaway Authority deferred interest, \$30,244; interest bearing loans, \$13,657,721; Fraser River Harbour Commission, \$100,691; Hamilton Harbour Commission, \$151,317; Nanaimo Harbour Commission, \$13,501; Port Alberni Harbour Commission, \$141,974; Toronto Harbour Commission, \$37,541; Northern Transportation Co. Ltd., \$2,225,176; National Harbours Board—Belledune Harbour, \$100,000; Halifax Harbour, \$268,232; Montreal Harbour, \$1,500,000; Trois Rivières Harbour, \$109,652; Vancouver Harbour, \$5,344,461. 93,905,318

95,010,889

	1973-74	
B Privileges, licences and permits: Charter hire—John Guy, \$87,182; John Peyton, \$8,234; Lord Selkirk, \$195,344; Motor Vessel Manic, \$212,760; Pelee Islander, \$38,873; Prince Edward, \$439,500 981,893		
Rental of property—Vancouver Bridges	69,897	1,051,790
C Proceeds from sales: land and buildings, \$440,788; salvage material, \$103,905 544,693		
D Refunds of previous years'		
Duplicate payment pertaining to repairing of the AASR-1 radar	13,673	
Payment received from the Government of Nova Scotia for its share of the cost for construction of the Ferry Terminal at Caribou, Nova Scotia	125,000	
Payment received from I.C.A.O. to cover other countries contributions towards weather station services in the North Atlantic	30,740	
Recovery of expenditures pertaining to canals entrusted to the St. Lawrence Seaway Authority	23,034	
Settlement of claim received from Stanton Pipes Ltd. pertaining to material declared defective by our engineers regarding the construction of the Ferry Terminal at Digby, Nova Scotia	151,788	
Third payment received pertaining to the construction of Matane Airport	14,177	
Sundries	304,504	662,916
E Miscellaneous:		
Payment received regarding pilotage fees earned in the Sydney (Cape Breton) Pilotage District collected by the Atlantic Pilotage Authority	230,817	
Special freight charges received from Cominco for shipment of ore over Great Slave Lake Railway	2,000,000	
Sundries	46,813	2,277,630
Total		\$99,547,918

1973-74 1972-73

Canadian Transport Commission

Comparative Summary

Non-Tax Revenue—		
A Privileges, licences and permits	1,889 79	1,265 27
B Proceeds from sales	1,675 37	2,565 55
C Refunds of previous years' expenditures	127,093 43	45,121 07
D Miscellaneous	1,049 00	7,408 30
Total	\$131,707 59	\$56,360 19

1973-74

Details

Non-Tax Revenue—

A Privileges, licences and permits: licences to ships	1,890
B Proceeds from sales: publications	1,675
C Refunds of previous years' expenditure: recapture on subsidized services and refunds of salary overpayments	127,094
D Miscellaneous	1,049
Total	\$131,708

Appendix 1

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventory, at cost	\$7,264,912	\$9,110,891	Working capital advance	\$7,264,912	\$9,110,891

OPERATING STATEMENT

STORES WORKING CAPITAL ADVANCE

FOR THE YEAR ENDING MARCH 31, 1974

(with comparative figures for the preceding year)

		1974	1973
Inventory at beginning of year		9,110,891	8,212,677
Costs incurred during the year		8,638,952	8,833,280
		<u>\$17,749,843</u>	<u>\$17,045,957</u>
Sales	\$7,599,254		\$7,735,066
Value of obsolete, unservicable, lost or destroyed stores charged to Vote 1	82,492		200,000
Value of inventories transferred to:			
Department of Indian and Northern Affairs	\$ 184,524		
Department of the Environment	<u>2,618,661</u>	<u>2,803,185</u>	<u>7,935,066</u>
Inventory at end of year		<u>\$ 7,264,912</u>	<u>\$ 9,110,891</u>

Appendix 2

Airports Revolving Fund

(authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c.36)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS		1974	1973	LIABILITIES		1974	1973
		\$	\$			\$	\$
Current Assets				Current Liabilities			
Imprest advances	.....	3,900	3,150	Accounts payable	.....	13,945,265	3,349,506
Accounts receivable	.....	3,059,358	1,598,963	Contractors' holdbacks (Note 2)	.....	2,678,372	1,312,953
Accrued revenue	.....	3,150,104	2,884,304			16,623,637	4,662,459
Inventory of materials and supplies, at cost	.....	355,713	262,020				
Prepaid expense	.....		88,173				
		6,569,075	4,836,610	Revolving fund advance (authorized \$3,000,000)			
Capital Assets, at cost and appraised value (Note 1)				Loans from Canada for capital purposes (Note 3)		340,942,626	191,066,430
Land	.....	210,889,507	135,793,338	Equity financed from parliamentary appropriations prior to April 1, 1969			
Buildings and facilities	.....	162,653,628	101,166,993	Capital assets	.....	\$113,618,394	113,888,726
Construction in progress	.....	173,140,328	135,492,175	Working capital	.....	2,527,676	2,529,726
		546,683,463	372,452,506			116,146,070	116,418,452
Less: Accumulated depreciation	.....	29,358,135	21,116,720	Surplus			
		517,325,328	351,335,786	Balance at beginning of year	.....	44,025,055	35,398,699
				Prior years' adjustment	.....	(230,006)	
				Net Income for year, per Statement of Operations	.....	6,387,021	8,626,356
						50,182,070	44,025,055
		\$523,894,403	\$356,172,396			\$523,894,403	\$356,172,396

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. R. MACGOUGAN
Director, Finance, Air

Approved:

O. G. STONER
Deputy Minister,
Ministry of Transport

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 18, 1974 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—Continued

Airports Revolving Fund

Statement of Operations
for the year ended March 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income—		
Landing fees	16,545,488	14,457,925
Concessions	11,571,773	9,762,009
Rental	10,228,705	7,724,955
Aviation fuel charges	5,089,968	4,677,207
Service fees and miscellaneous	803,956	1,075,292
Utility recoveries	462,116	770,149
	<u>44,702,006</u>	<u>38,467,537</u>
Operating expense		
Salaries and wages	6,978,501	6,142,998
Employee benefits	978,042	1,056,234
Operation and maintenance	11,840,549	8,059,026
Depreciation	8,234,535	5,603,640
Grants in lieu of taxes (Note 5)	3,800,876	3,603,551
Headquarters and regional overhead	4,143,000	3,480,000
	<u>35,975,503</u>	<u>27,945,449</u>
	8,726,503	10,522,088
Other expense—		
Loan interest (Note 3)	2,339,482	1,895,732
Net Income	<u>\$ 6,387,021</u>	<u>\$ 8,626,356</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Capital Assets

Capital assets acquired prior to April 1, 1969 from parliamentary appropriations have been recorded in accordance with Treasury Board Circular 1970-7 of January 8, 1970 in the accounts of the Fund at a value determined as at that date by officers of the Department of Transport as shown in the following table under appraised value.

Purchases subsequent to April 1, 1969 are recorded at cost.

	Cost	Appraised Value	Total
Land	\$179,616,205	\$31,273,302	\$210,889,507
Buildings and facilities	80,308,536	82,345,092	162,653,628
Construction in progress	173,140,328		173,140,328
	<u>433,065,069</u>	<u>113,618,394</u>	<u>546,683,463</u>
Less: Accumulated depreciation	5,045,078	24,313,057	29,358,135
Balance March 31, 1974	<u>\$428,019,991</u>	<u>\$89,305,337</u>	<u>\$517,325,328</u>

The land cost does not include additional compensation totalling \$4,517,738 paid on an ex gratia basis to former owners of expropriated properties at Mirabel Airport as authorized by Department of Transport Vote 25b, Appropriation Act No. 1, 1974.

2. Contractors' holdbacks

The accounting policy for contractors' holdbacks was changed during the year and they are now recorded as a liability of the Fund. Prior to April 1, 1973 they were recorded as a liability of the Department of Transport, having been charged to the Fund and credited to a Deposit and Trust Account of the Department. Had the new policy been in effect in the previous year contractors' holdbacks would have been \$1,312,953 at March 31, 1973 and the loans from Canada would have been reduced by the same amount. The 1973 figures have been restated for comparative purposes.

3. Loans from Canada for capital purposes

Loans authorized and advanced at March 31, 1974 are as follows:

	Authorized	Advanced	Repaid	Balance
Vote L165, Appropriation Act No. 3, 1969, 1968-69, c. 36	\$ 15,094,000	\$ 5,126,009	\$ 5,126,009	\$
Vote L45, Appropriation Act No. 3, 1970, 1969-70, c. 46	67,829,000	41,204,967	11,049,314	30,155,653
Vote L35, Appropriation Act No. 3, 1971, 1970-71-72, c. 46	130,008,000	90,474,806		90,474,806
Vote L35, Appropriation Act No. 3, 1972, c. 15	79,950,000	55,573,601		55,573,601
Vote L30, Appropriation Act No. 3, 1973, c. 5	157,596,000	164,738,566		164,738,566
	<u>\$450,477,000</u>	<u>\$357,117,949</u>	<u>\$16,175,323</u>	<u>\$340,942,626</u>

The amounts advanced are for capital expenditure at Montreal and Toronto International Airports, and cover periods of twenty years with interest at rates ranging from 7 3/16% to 8 1/2% per annum. During the year interest amounted to \$20,897,170 of which \$18,557,688 was capitalized as assets under construction at new airports.

4. Unrecorded liabilities

In addition to the recorded liabilities, the Fund was obligated as at March 31, 1974 for compensation for properties expropriated estimated at \$26,000,000.

5. Grants in lieu of taxes

No provision has been made for taxes exigible in 1973.

Appendix 2—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, July 18, 1974.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Airports Revolving Fund as at March 31, 1974 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

The equity of \$2,527,676, as adjusted for an imprest advance credited to the Fund during the year, in working capital financed by parliamentary appropriations prior to April 1, 1969, represents the net amount owing to the Department of Transport on March 31, 1969, prior to the establishment of the Fund. For several years my predecessor and myself have noted that, as this amount was not due to the Fund, it should have been credited to departmental revenue as received and suggested that the amount be transferred from the Revolving Fund as revenue of the Department. The retention of this amount in the Fund has the effect of providing funds additional to the amount which Parliament has authorized to be advanced to the Fund for working capital, which at any time may not exceed \$3,000,000.

I also noted last year that, although the terms and conditions in respect of the loans obtained for capital purposes provided for annual payments equivalent to the annual depreciation charged in the accounts or such other amount as was established by the Treasury Board, no annual payments had been made. During the year loan repayments totalling \$16,175,323 were made equivalent to the depreciation provided in the three years ended March 31, 1973.

The Votes referred to in Note 3 to the financial statements authorize advances in the current and subsequent fiscal years for the purposes designated in the Vote texts. At March 31, 1974, the total amount authorized was \$450,477,000, of which \$357,117,949 had been advanced, leaving a balance of \$93,359,051 available for advances in subsequent fiscal years. Thus, while the Fund is within its total loan authority, that authority has been exceeded by \$7,142,566 for Vote L30, Appropriation Act No. 3, 1973, c.5.

In my opinion, subject to the foregoing, these financial statements present fairly the financial position of the Fund as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the recording of contractors' holdbacks referred to in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

Appendix 3

Department of Transport

CONSOLIDATED STATEMENTS OF OPERATING
RESULTS AND INVESTMENT POSITION FOR
217 AIRPORTS COVERING THE FISCAL YEARS
ENDED MARCH 31, 1974 AND MARCH 31, 1973
(Note 1).

	(\$000's)	
	1974	1973
	\$	\$
CONSOLIDATED STATEMENTS OF OPERATING RESULTS (NOTE 2)		
Revenues		
Landing fees	28,023	24,749
Rental and concession fees	50,739	43,521
Other	2,136	1,834
	<u>80,898</u>	<u>70,104</u>
Expenditures		
Salaries and Wages	31,355	23,680
Materials, supplies and services	39,019	27,588
Grants paid in lieu of property taxes	5,924	5,473
Depreciation (Note 3)	28,133	24,706
Other overheads (Note 4)	81,819	65,462
	<u>186,250</u>	<u>146,909</u>
Loss on operations	105,352	76,805
Deduct items not requiring an outlay of cash from the airports sub-vote	106,907	86,949
Excess of revenues over cash expenditures	<u>1,555</u>	<u>10,144</u>
CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31		
Assets		
Net current assets	7,053	6,920
Airport facilities:		
Land	317,235	230,090
Facilities at cost less accumulated depreciation	472,508	397,729
Construction in progress	138,030	114,051
	<u>934,826</u>	<u>748,790</u>
Accumulated excess of expenditures over revenues		
Balance at beginning of year	366,548	351,986
1973-74 depreciation expense	\$28,133	
Less revenues over cash expenditures	<u>1,555</u>	
	<u>26,578</u>	<u>14,562</u>
Balance at end of year	<u>393,126</u>	<u>366,548</u>
Total investment position	<u>\$1,327,952</u>	<u>\$1,115,338</u>

NOTES:

- (1) The above financial statements include the Department's investment in airports which it does not operate, so as to reflect its total investment.
- (2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 20 and Vote L30 follows:

	(\$000's)	
	Revenues	Expenditures
	\$	\$
Accrued totals	80,898	186,250
Adjustments:		
Non-cash items	(1,252)	(108,158)
Revolving Fund Overhead, Grants in Lieu of Taxes and Employee Fringe Benefits		27,414
Cash totals	<u>79,646</u>	<u>105,506</u>

- (3) Depreciation is charged at 3 1/3% on hard-surfaced runways, 4% on terminal buildings, and on other assets range from 5% to 20%.
- (4) The other overheads included provision for interest on investment, administrative overhead, and employee fringe benefits.
- (5) Revenues and expenditures, which are applicable to the Airports Revolving Fund for Montreal and Toronto International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

Appendix 4

Advances to National Harbours Board

	Halifax	Belledune	Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Vancouver	Prince Rupert	Total
Balance March 31, 1973	3,460,457	2,340,875	194,642,699	7,576,000	50,180,499		258,200,530
Additions					2,017,792	141,743	2,159,535
Repayments	(91,897)				(64,375)		(156,272)
Balance March 31, 1974	3,368,560	2,340,875	194,642,699	7,576,000	52,133,916	141,743	260,203,793
Vote L105 Advances to the National Harbours Board subject to the provisions of Section 29 of the National Harbours Board Act to meet capital expenditures applicable to the calendar year 1973							
Less: Amounts available from National Harbours Board and other Funds							\$52,589,000
							24,489,000
							28,100,000
Expenditures							\$ 2,159,535

	Estimates	Allotments	*Expenditures
St John's	2,050,000		
Less: Amount available from National Harbours Board and other funds	1,050,000		
	1,000,000	1,000,000	
Halifax	547,000		
Less: Amount available from National Harbours Board and other funds	547,000		
Grain Elevator Scale			
Conversion (1973) Contracts:			
B & R Systems & Controls Inc \$226,346, expenditure \$184,389, to date \$184,389.			
Saint John	10,500,000		
Less: Amount available from National Harbours Board and other funds	10,500,000		
Chicoutimi	610,000		
Less: Amount available from National Harbours Board and other funds	610,000		
Quebec	1,785,000		
Less: Amount available from National Harbours Board and other funds	1,785,000		
Trois-Rivières	847,000		
Less: Amount available from National Harbours Board and other funds	847,000		
Montreal	7,985,000		
Less: Amount available from National Harbours Board and other funds	7,985,000		
Prescott	125,000		
Less: Amount available from National Harbours Board and other funds	125,000		
Port Colborne	50,000		
Less: Amount available from National Harbours Board and other funds	50,000		
Churchill	2,150,000		
Less: Amount available from National Harbours Board and other funds	150,000		
	2,000,000	2,000,000	
Vancouver	22,840,000		
Less: Amount available from National Harbours Board and other funds	840,000		
	22,000,000	22,000,000	
Development of Vanterm			
Expenditures on this project to date were \$6,727,856. Contracts: Dillingham Corporation \$11,769,016, expenditure \$6,727,856, to date \$6,727,856.			
Supply and installation of Sanitary Sewer System expenditures on this project to date were \$199,117. Contracts: Dillingham Corporation Canada Ltd. \$233,120, expenditure \$199,117, to date \$199,117.			
C D Howe Western Ltd Vancouver has received to date \$24,418 for engineering services.			
Development of deep seaport, Roberts Bank Expenditures on this project to date were \$5,293,405.			
Engineering studies for new crossing, Burrard Inlet Expenditures on this project to date were \$4,288,953.			
Swan-Wooster—C B A Vancouver received \$4,277,561 for engineering services to date			
Prince Rupert	3,100,000		
	3,100,000	3,100,000	
	\$28,100,000	\$28,100,000	

*Amounts in this column represent expenditures made from Parliamentary appropriations only. Repayments of principal totalling \$156,273 were made by Halifax \$91,897, and Vancouver \$64,376.

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

Payment of \$55,000, under authority P.C. 1973-12/1953, July 10, 1973 was made to Gulf Oil Canada Limited for acquisition of land at Trois-Rivières.

Payment of \$25,000 under authority P.C. 1973-6/569 March 13, 1973 was made to Minister of Finance, Province of Quebec for acquisition of land at Montreal.

SECTION 27

**1973-74
PUBLIC ACCOUNTS**

Treasury Board

**Department
National Research Council of Canada**

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TREASURY BOARD

Department

Objectives

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:

- The selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.
- The efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.
- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; and to provide funds for centrally managed programs.
- Provision of the Government's contribution, as the employer, to employee benefit plans.

National Research Council of Canada

Objective

- To promote, assist and perform research for the creation of new scientific knowledge, and for the application of science; and to promote effective use of national scientific and technological resources for the social and economic advancement of Canada.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

In 1973-74 expenditure in respect of additional interest on the balance of the public service superannuation account was transferred from this department to the Department of Finance.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Department				
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1 Program expenditures and grants listed in the Estimates	\$14,292,700 00			
Transfer from Treasury Board Vote 15 public service bilin-				
gualism	1,211,000 00			
	15,503,700 00	15,126,512 62	377,187 38	12,704,293 40
Stat. President of the Treasury Board—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	860,000 00	860,000 00		694,000 00
	16,380,699 92	16,003,512 54	377,187 38	13,415,293 32
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PRO-				
GRAMS				
5 Government Contingencies—Subject to the approval of the Treasury Board, to				
supplement other votes for payroll and other requirements and to provide for				
miscellaneous minor and unforeseen expenses not otherwise provided for				
including awards under the Public Servants Inventions Act and authority to				
re-use any sums allotted for non-paylist requirements and repaid to this				
appropriation from other appropriations	\$80,000,000 00			
Less transfers	21,888,081 00			
	58,111,919 00		58,111,919 00	
7a Government Contingencies—To delete from the Accounts of Canada:				
(a) the balance therein recorded as of November 30, 1973 of the reserve for				
salary increases established by Treasury Board Vote 5a, Appropriation Act				
No. 4, 1969; and				
(b) the balance therein recorded as of November 30, 1973 of the reserve for				
salary increases established by Treasury Board Vote 5, Appropriation Act				
No. 3, 1970	1 00		1 00	
10 Student Summer Employment—Subject to the approval of the Treasury Board to				
supplement other votes to cover costs in connection with the employment of				
and activities for students in the summer of 1973, including an Opportunities				
for Youth Program	\$54,463,000 00			
Less transfers	52,008,325 00			
	2,454,675 00		2,454,675 00	
15 Public Service Bilingualism—Subject to the approval of the Treasury Board to				
supplement other votes for the purpose of developing bilingualism in the				
public service	\$30,000,000 00			
15a To extend the purposes of Treasury Board Vote 15,				
Appropriation Act No. 4, 1973, to authorize payment to the				
Unemployment Insurance Commission for the purpose of				
this Vote	1 00			
	30,000,001 00			
Less transfers	27,929,447 00			
	2,070,554 00	125,808 00	1,944,746 00	
	62,637,149 00	125,808 00	62,511,341 00	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20 Government's share of surgical-medical and other insurance premiums and taxes				
determined on such bases and paid in respect of such persons and their				
dependents as Treasury Board prescribes who are described in Finance Vote				
124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act				
No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and				
Government's contributions to pension plans, death benefit plans and health				
plans for employees engaged locally outside Canada, to the Unemployment				
Insurance Account in respect of Government employees and to the Hospital				
Insurance (outside Canada) Plan	\$61,292,000 00			
20a To extend the purpose of Treasury Board Vote 20,				
Appropriation Act No. 4, 1973, to permit the payment to				
employees of their share of the premium reduction under				
subsection 64(4) of the Unemployment Insurance Act	1 00			
20b	5,364,000 00			
	66,656,001 00	64,073,261 73	2,582,739 27	38,663,534 23
Stat. Government's contributions as an employer under the Canada Pension Plan and				
the Quebec Pension Plan and the Public Service Death Benefit Account,				
payments under earlier superannuation and retirement acts and under the				
Public Service Pension Adjustment Act	30,407,051 65	30,407,051 65		27,077,657 91
Expenditures from appropriations not required for 1973-74				1,907 14
	97,063,052 65	94,480,313 38	2,582,739 27	65,743,099 28
	176,080,901 57	110,609,633 92	65,471,267 65	79,158,392 60

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
National Research Council of Canada				
25 Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations	\$59,368,000 00			
Transfer from Treasury Board Vote 5 contingencies	000,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	66,000 00			
30 Capital expenditures	59,434,000 00	58,747,290 31	686,709 69	54,575,413 87
35 The grants listed in the Estimates and authority to make commitments in the current fiscal year for assistance towards research in industry of \$16,100,000	9,998,000 00	8,783,756 22	1,214,243 78	9,419,294 63
Stat. Contributions to superannuation accounts	82,273,000 00	80,529,123 58	1,743,876 42	77,077,128 24
	3,914,000 00	3,914,000 00		3,737,000 00
	155,619,000 00	151,974,170 11	3,644,829 89	144,808,836 74
Total	331,699,901 57	262,583,804 03	69,116,097 54	223,967,229 34

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1973-74	16,004		5,311		21,315
	1972-73	13,415		4,934		18,349
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED	1973-74	126				126
	1972-73					
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	1973-74	94,480				94,480
	1972-73	65,743	2,011			63,732
Total department	1973-74	110,610		5,311		115,921
	1972-73	79,158	2,011	4,934		82,081
National Research Council of Canada	1973-74	151,974	238	3,460	5,304	160,500
	1972-73	144,809	355	3,599	5,152	153,205
Grand total	1973-74	262,584	*238	8,771	5,304	276,421
	1972-73	223,967	2,366	8,533	5,152	235,286

*Does not include amounts credited to non-tax revenue as follows: services and service fees \$45,000; refunds of previous years' expenditure \$36,873,176; miscellaneous \$247.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	2,715	2,478					2,715	2,478
Personnel management	5,358	4,609		2			5,358	4,611
Evaluation and planning	1,964	1,833		1	74	73	2,038	1,907
Administrative policy	1,246	1,091					1,246	1,091
Official Languages	1,406	2,046		111			1,406	2,157
Departmental administration	2,701	2,887	57	13			2,758	2,900
Contributions to superannuation accounts	860	860					860	860
	16,250	15,804	57	127	74	73	16,381	16,004
Add: services provided by other departments	5,311	5,311					5,311	5,311
Total cost of program	21,561	21,115	57	127	74	73	21,692	21,315
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	58,112						58,112	
Student summer employment	2,455						2,455	
Public service bilingualism development	2,070	126					2,070	126
Total cost of program	62,637	126					62,637	126
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM								
Public Service Pensions—								
Public service death benefit account	3,133	3,133					3,133	3,133
Canada and Quebec pension plans	28,153	28,153					28,153	28,153
Payments under earlier superannuation and retirement acts					39	39	39	39
Payments under Supplementary Retirement Benefit Act	-337	-337					-337	-337
Public Service Pension Adjustment Act					1,176	1,176	1,176	1,176
Locally-engaged (outside Canada) pension plans	327	772					327	772
	31,276	31,721			1,215	1,215	32,491	32,936
Public Service Insurance—								
Surgical-medical and other insurance—premiums	41,791	40,663					41,791	40,663
Contribution to unemployment insurance account	24,700	24,400					24,700	24,400
Hospital insurance (outside Canada) plan—contribution	450	650					450	650
Health insurance plans for employees engaged locally (outside Canada)	38	47					38	47
	66,979	65,760					66,979	65,760
	98,255	97,481			1,215	1,215	99,470	98,696
Less: receipts from revolving funds—								
Canada and Quebec pension plans	1,757	1,757					1,757	1,757
Public service insurance	650	2,459					650	2,459
Total cost of program	95,848	93,265			1,215	1,215	97,063	94,480
National Research Council of Canada								
Foundation science	15,948	16,513	622	837	58,483	59,478	75,053	76,828
Science applied for industrial purposes	34,340	34,592	2,531	2,165	13,680	11,936	50,551	48,693
Science applied for transportation	5,142	5,384	573	242			5,715	5,626
Support of post graduate students	223	214			9,870	8,838	10,093	9,052
Scientific and technological information dissemination	6,581	6,865	6,091	5,381	240	277	12,912	12,523
Administrative services	7,050	6,243	181	159			7,231	6,402
Contributions to superannuation accounts	3,914	3,914					3,914	3,914
	73,198	73,725	9,998	8,784	82,273	80,529	165,469	163,038
Less: receipts and revenues credited to the vote	9,850	11,064					9,850	11,064
	63,348	62,661	9,998	8,784	82,273	80,529	155,619	151,974
Less: receipts credited to revenue								
	200	238					200	238
Add: services provided by other departments								
accommodation provided by this agency	3,460	3,460					3,460	3,460
	5,304	5,304					5,304	5,304
Total cost of program	71,912	71,187	9,998	8,784	82,273	80,529	164,183	160,500

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Department			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grant to the Institute of Public Administration of Canada	71	70	71
Grant to the Federal Institute of Management	3	3	3
	74	73	74
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
Payments under earlier Superannuation and Retirement Acts	39	39	41
Public Service Pension Adjustment Act	1,176	1,176	1,292
	1,215	1,215	1,333
Total department	1,289	1,288	1,407
National Research Council of Canada			
Scholarships and grants in aid of research	68,593	68,593	66,543
Assistance toward research in industry under terms and conditions approved by the Governor in Council including authority to make commitments for the current year not to exceed a total amount of \$16,100,000 .	13,680	11,936	10,534
	82,273	80,529	77,077
Grand total	83,562	81,817	78,484

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Employee Benefit Plans Program	Total Department	National Research Council of Canada	Total
(1) Salaries and wages	11,225 10,366 <i>8,820</i>			11,225 10,336 <i>8,820</i>	46,726 46,723 <i>44,080</i>	57,951 57,089 <i>52,900</i>
(1) Other personnel costs	883 917 <i>718</i>		98,255 98,482 <i>68,595</i>	99,138 98,399 <i>69,313</i>	4,012 4,007 <i>3,823</i>	103,150 102,406 <i>73,136</i>
(2) Transportation and communications	338 263 <i>218</i>			338 263 <i>218</i>	2,469 2,462 <i>2,267</i>	2,807 2,725 <i>2,485</i>
(3) Information	685 497 <i>344</i>			685 497 <i>344</i>	2,062 1,853 <i>1,946</i>	2,747 2,350 <i>2,290</i>
(4) Professional and special services	2,894 3,280 <i>2,873</i>			2,894 3,280 <i>2,873</i>	5,652 5,710 <i>4,607</i>	8,546 8,990 <i>7,480</i>
(5) Rentals	121 154 <i>62</i>			121 154 <i>62</i>	1,357 1,286 <i>1,049</i>	1,478 1,440 <i>1,111</i>
(6) Purchased repair and upkeep	5			5	600 1,522 <i>1,070</i>	605 1,522 <i>1,070</i>
(7) Utilities, materials and supplies	59 298 <i>82</i>			59 298 <i>82</i>	10,330 11,050 <i>10,553</i>	10,389 11,348 <i>10,635</i>
(8) Construction and acquisition of land, buildings and equipment					6,826 4,689 <i>7,125</i>	6,826 4,689 <i>7,125</i>
(9) Construction and acquisition of machinery and equipment	57 127 <i>193</i>			57 127 <i>193</i>	2,793 2,805 <i>1,671</i>	2,850 2,932 <i>1,864</i>
(10) Grants, contributions and other transfer payments	74 73 <i>74</i>		1,215 1,215 <i>1,333</i>	1,289 1,288 <i>1,407</i>	82,273 *80,881 <i>*77,379</i>	83,562 82,169 <i>78,786</i>
(12) All other expenditures	40 28 <i>31</i>	62,637 126		62,677 154 <i>31</i>	369 50 <i>45</i>	63,046 204 <i>76</i>
(1-12) Total	16,381 16,004 <i>13,415</i>	62,637 126	99,470 98,696 <i>69,928</i>	178,488 114,826 <i>83,343</i>	165,469 163,038 <i>155,615</i>	343,957 277,864 <i>238,958</i>
(13) Less: receipts and revenues credited to the vote			2,407 4,216 <i>4,185</i>	2,407 4,216 <i>4,185</i>	9,850 11,064 <i>10,806</i>	12,257 15,280 <i>14,991</i>
Total net expenditures	16,381 16,004 <i>13,415</i>	62,637 126	97,063 94,480 <i>65,743</i>	176,081 110,610 <i>79,158</i>	155,619 151,974 <i>144,809</i>	331,700 262,584 <i>223,967</i>

*1973-74 includes \$352 charged to Vote 25 for grants in lieu of taxes; 1972-73 includes \$302 charged to Vote 25 for grants in lieu of taxes.

Amounts in roman type are 1973-74 appropriations.

Amounts in **bold face** type are 1973-74 expenditures.Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	National Research Council of Canada	Total
RECEIPTS—			
Budgetary—			
Charged to annual appropriations ..	79,326	148,060	227,386
Charged to statutory appropriations ..	31,284	3,914	35,198
Credited to appropriations	4,216	11,064	15,280
Credited to revenue	39,918	238	37,156
Total receipts	151,744	163,276	315,020
OUTLAYS—			
Budgetary—			
Operating	113,411	73,725	187,136
Capital	127	8,784	8,911
Grants, contributions and other			
transfer payments	1,288	80,529	81,817
Credited to revenue	36,918	238	37,156
Total outlays	151,744	163,276	315,020
Net receipts or net outlays (—)	nil	nil	nil

Revenues

	1973-74	1972-73
Department		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees	45,000 00	
B Refunds of previous years' expenditure ..	36,873,175 98	2,011,010 39
C Miscellaneous	247 33	
Total	\$36,918,423 31	\$2,011,010 39

1973-74

Details

Non-Tax Revenue—		
A Services and service fees:		
The recovery of fees from employees of other government departments who are attending the Quantitative Analysis Course sponsored by the Treasury Board Secretariat ..		45,000
B Refunds of previous years' expenditure:		
Unexpended balance of \$36,743,263 as at November 30, 1973 of the reserve for salary increases deleted from the Accounts of Canada in respect of Vote 7a, Appropriation Act No. 1, 1974, sundries \$129,913		36,873,176
C Miscellaneous	247	
Total	\$36,918,423	

1973-74 1972-73

National Research Council of Canada

Comparative Summary

Non-Tax Revenue		
Refunds of previous years' expenditure ...	235,856 79	355,017 73
Miscellaneous	1,788 59	93 58
Total	\$237,645 38	\$355,111 31

Appendix 1

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
	\$	\$
Balance as at March 31, 1973		4,945,750,813
RECEIPTS—		
Contributions—		
Employees—Government, Crown Corporations, etc.		140,580,490
Retired employees		890,790
Matching contribution—		
Government		115,728,228
Crown Corporations		9,499,089
Transferred from other pension funds		4,783,193
Interest		202,866,916
Actuarial liability adjustment		170,700,000
		645,048,706
DISBURSEMENTS—		
Annuities	139,378,888	
(a) Gratuities	155,254	
(b) Residual amounts	383,345	
Withdrawals of contributions	16,733,424	
Transfers to other pension funds	6,646,369	
	163,297,280	
Balance as at March 31, 1974	5,427,502,239	
	\$5,590,799,519	\$5,590,799,519

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1973-74 the additional interest amounted to \$106,774,178.02 and was charged to interest on the public debt and credited to the annual amortization charge of actuarial deficiencies. Government matching contributions and net actuarial liability adjustment, previously charged to Treasury Board, were allocated to departmental programs.

Appendix 2

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
	\$	\$
Balance as at March 31, 1973		26,996,844
RECEIPTS—		
Contributions—		
Employees—		
Government and Crown Corporations		12,676,074
Government—		
One-sixth of benefit payments general		2,169,470
Single premium for \$500		963,344
Crown Corporations		131,615
Interest		1,413,206
		17,353,709
DISBURSEMENTS—		
Refund of contributions	1,483	
Benefit payments—		
(a) General	13,040,392	
(b) Life coverage \$500	701,173	
	13,743,048	
Balance as at March 31, 1974	30,607,505	
	44,350,553	44,350,553

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

Appendix 3

STATEMENT OF SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT
FOR THE FISCAL YEAR 1973-74

	Public Service	Canadian Forces	R.C.M.P. Police	Parliament	Other	Total
	\$	\$	\$	\$	\$	\$
Balance as at March 31, 1973	13,559,974	7,770,402	190,221	(26,343)	(67,233)	21,427,021
RECEIPTS—						
Contributions—						
Crown Corporations	871,661					871,661
Government	12,364,572	4,161,986	766,426	32,691	587	17,326,262
Matching contributions—						
Crown Corporations	871,661					871,661
Government	12,364,572	4,161,985	766,427	32,691	587	17,326,262
Interest	1,123,276	575,134	15,934	(2,018)	(5,572)	1,706,754
Transfer for OPF	53,709		3,201			56,910
	27,649,451	8,899,105	1,551,988	63,364	(4,398)	38,159,510
DISBURSEMENTS—						
Annuities	15,732,432	5,992,919	1,059,926	40,867	18,108	22,844,252
Gratuities	149					149
Residual Amount	6,314					6,314
Withdrawals—						
Crown Corporations	158,300	369,702				528,002
Government	1,197,964		41,975	956		1,240,895
Transfer to OPF	90,197	9,826	2,345			102,368
	17,185,356	6,372,447	1,104,246	41,823	18,108	24,721,980
Balance as at March 31, 1974	24,024,069	10,297,060	637,964	(4,802)	(89,740)	34,864,551

SECTION 28

**1973-74
PUBLIC ACCOUNTS**

Urban Affairs

**Ministry
Central Mortgage and Housing Corporation
National Capital Commission**

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URBAN AFFAIRS

Ministry

Objectives

- To formulate and develop policies which will exert a beneficial influence on urbanization in Canada;
- To promote the integration of urban policy with other policies and programs of the Government of Canada; and
- To foster co-operative relationships in urban affairs with the provinces and their municipalities and with private organizations.

Central Mortgage and Housing Corporation

Objective

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada.

National Capital Commission

Objective

- To develop the National Capital Region as a symbol of identity for all Canadians.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
Ministry of State				
1 Program expenditures	10,925,000 00	7,109,914 34	3,815,085 66	5,323,863 72
5 Contributions for the implementation of projects designed to assist in achieving an improved urban environment	5,840,000 00	1,336,483 42	4,503,516 58	613,038 69
Stat. Minister's salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	247,000 00	247,000 00		67,000 00
	17,028,999 92	8,710,397 68	8,318,602 24	6,020,902 33
Central Mortgage and Housing Corporation				
10 To reimburse Central Mortgage and Housing Corporation for the calendar year 1973: for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewage corporation, for losses resulting from the operation of public housing projects, and for net losses on the sale of mortgages	\$77,025,000 00			
10a To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 4, 1973, to reimburse Central Mortgage and Housing Corporation for the calendar year 1973:				
(a) for expenditures on the support of experimental com- ponents related to housing;				
(b) for the amounts of loans forgiven for rehabilitation and conversion of existing buildings and for new com- munities;				
(c) for contributions made in respect of loans to facilitate home ownership, of loans to non-profit corporations, of loans for neighbourhood improvement programs;				
(d) for costs and expenses incurred in respect of loans to facilitate home ownership, for rehabilitation and con- version of existing residential buildings, for the neighbourhood improvement program and for new communities; and				
(e) for the costs of acquiring Granville Island and for the loss incurred in the redevelopment, administration and the operation of the Island, and to provide a further amount of	31,300,000 00			
Stat. Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement	108,325,000 00	97,075,946 90	11,249,053 10	81,792,226 99
Stat. Public housing projects undertaken under Part VI of the National Housing Act 1954	16,461,283 94	16,461,283 94		2,709,219 32
Stat. Housing research and community planning as contemplated by Part V of the National Housing Act, 1954	50,545,939 17	50,545,939 17		32,188,421 79
Stat. Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance and neighbourhood improvement program	3,313,070 30	3,313,070 30		234,653 63
	900,385 83	900,385 83		
	179,545,679 24	168,296,626 14	11,249,053 10	116,924,521 73
National Capital Commission				
20 Operating expenditures	\$14,415,000 00			
20a	360,000 00			
20b	212,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	63,100 00			
	15,050,100 00	15,050,100 00		13,335,351 00
25 Payment to the National Capital Fund	\$23,000,000 00			
25b	168,000 00			
	23,168,000 00	23,168,000 00		25,150,000 00
	38,218,100 00	38,218,100 00		38,485,351 00
Total	234,792,779 16	215,225,123 82	19,567,655 34	161,430,775 06

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Ministry of State	1973-74	8,710	14	455		9,151
	1972-73	6,021		633		6,654
Central Mortgage and Housing Corporation	1973-74	168,297	*13,543			154,754
	1972-73	116,924	3,276			113,648
National Capital Commission	1973-74	38,218	3,284			34,934
	1972-73	38,485	3,179			35,306
Total	1973-74	215,225	16,841	455		198,839
	1972-73	161,430	6,455	633		155,608

*Does not include Return on investments \$400,173 and Refunds of previous years' expenditure \$34,422.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Policy development	1,561	1,112			400	49	1,961	1,161
Urban research	5,314	3,163	560	22	650	428	6,524	3,613
Coordination	1,529	1,173			4,690	859	6,219	2,032
General administration	1,878	1,557	100	100	100		2,078	1,657
Contributions to superannuation accounts	247	247					247	247
	10,529	7,252	660	122	5,840	1,336	17,029	8,710
Less: receipts credited to revenue		14						14
Add: services provided by other departments	455	455					455	455
Total cost of program	10,984	7,693	660	122	5,840	1,336	17,484	9,151
Central Mortgage and Housing Corporation								
Housing research and community planning	12,638	9,678					12,638	9,678
Public housing projects and land development	96,746	96,746					96,746	96,746
Municipal sewage treatment assistance					36,000	37,825	36,000	37,825
Urban renewal assistance					16,461	16,461	16,461	16,461
Loss on sale of mortgages	1,000						1,000	
Granville Island expenditures	12,500	5,800					12,500	5,800
Assisted home ownership					2,015	1,099	2,015	1,099
Co-operative housing assistance					107	100	107	100
Residential rehabilitation assistance					642	92	642	92
Neighbourhood improvement program					1,055	114	1,055	114
New Communities					2	2	2	2
Low Income Non-Profit Assistance					380	380	380	380
	122,884	112,224			56,662	56,073	179,546	168,297
Less: receipts credited to revenue		13,543						13,543
Total cost of program	122,884	98,681			56,662	56,073	179,546	154,754
National Capital Commission								
Policy development			600	600			600	600
Land development	3,648	3,648	2,318	2,318			5,966	5,966
Transportation			9,400	9,400			9,400	9,400
Services and utilities			6,550	6,550			6,550	6,550
Recreation and culture	4,889	4,889	4,200	4,200			9,089	9,089
Administration and finance	8,313	8,313	100	100			8,413	8,413
	16,850	16,850	23,168	23,168			40,018	40,018
Less: receipts and revenues credited to the vote	1,800	1,800					1,800	1,800
	15,050	15,050	23,168	23,168			38,218	38,218
Less: receipts credited to revenue		3,284						3,284
Total cost of program	15,050	11,766	23,168	23,168			38,218	34,934

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
Ministry of State			
Contributions for the implementation of projects designed to assist in achieving an improved urban environment:			
Policy development	400	49	81
Urban research	650	428	
Co-ordination	4,690	859	532
General administration	100		
	5,840	1,336	613
Central Mortgage and Housing Corporation			
Municipal Sewage treatment assistance	36,000	37,825	23,124
Urban renewal assistance	16,461	16,461	23,397
Assisted home ownership	2,015	1,099	
Co-operative housing assistance	107	100	
Residential rehabilitation assistance	642	92	
Neighbourhood improvement program	1,055	114	
New communities	2	2	
Low income non-profit assistance	380	380	
	56,662	56,073	46,521
Total	62,502	57,409	47,134

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Central Mortgage and Housing Corporation	National Capital Commission	Total
(1) Salaries and wages	2,948 2,922 <i>1,866</i>			2,948 2,922 <i>1,866</i>
(1) Other personnel costs	365 253 <i>74</i>			365 253 <i>74</i>
(2) Transportation and communications	977 648 <i>493</i>			977 648 <i>493</i>
(3) Information	465 73 <i>80</i>			465 73 <i>80</i>
(4) Professional and special services	4,741 2,722 <i>2,077</i>			4,741 2,722 <i>2,077</i>
(5) Rentals	520 328 <i>277</i>			520 328 <i>277</i>
(6) Purchased repair and upkeep	85 12 <i>21</i>			85 12 <i>21</i>
(7) Utilities, materials and supplies	378 292 <i>155</i>			378 292 <i>155</i>
(9) Construction and acquisition of machinery and equipment	660 122 <i>365</i>			660 122 <i>365</i>
(10) Grants, contributions and other transfer payments	5,840 1,336 <i>613</i>	56,662 56,073 <i>46,521</i>		62,502 57,409 <i>47,134</i>
(12) All other expenditures	50 2 <i>70,404</i>	122,884 112,224 <i>70,404</i>	40,018 40,018 <i>40,385</i>	162,952 152,244 <i>110,789</i>
(1-12) Total	17,029 8,710 <i>6,021</i>	179,546 168,297 <i>116,925</i>	40,018 40,018 <i>40,385</i>	236,593 217,025 <i>163,331</i>
(13) Less: receipts and revenues credited to the vote			1,800 1,800 <i>1,900</i>	1,800 1,800 <i>1,900</i>
Total net expenditures	17,029 8,710 <i>6,021</i>	179,546 168,297 <i>116,925</i>	38,218 38,218 <i>38,485</i>	234,793 215,225 <i>161,431</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in *italic* type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Ministry of State	Central Mortgage and Housing Corporation	National Capital Commission	Total
RECEIPTS—				
Budgetary—				
Charged to annual appropriations	8,446	97,076	38,218	143,740
Charged to statutory appropriations	264	71,221		71,485
Credited to appropriations			1,800	1,800
Credited to revenue	14	448,138	3,284	451,436
Non-budgetary—				
Loan repayments		683,690	5,000	688,690
Total receipts	8,724	1,300,125	48,302	1,357,151
OUTLAYS—				
Budgetary—				
Operating	7,252	112,224	16,850	136,326
Capital	122		27,831	27,953
Grants, contributions and other transfer payments	1,336	56,073	3,284	57,409
Credited to revenue	14	448,138		451,436
Non-budgetary—				
Loan repayments		309,188	337	309,525
Total outlays	8,724	925,623	48,302	982,649
Net receipts or net outlays (—)	nil	374,502	nil	374,502

Revenues

	1973-74	1972-73
Ministry of State for Urban Affairs		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	14,408 51	
B Miscellaneous	1 00	
Total	\$14,409 51	

	1973-74	1972-73
Central Mortgage and Housing Corporation		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	400,173,462 01	366,797,096 86
B Proceeds from sales	1,876,691 84	2,174,382 99
C Refunds of previous years' expenditure	34,421,717 40	19,675,163 03
D Miscellaneous	11,666,766 87	1,101,894 49
Total	\$448,138,638 12	\$389,748,537 37

	1973-74
Details	
Non-Tax Revenue—	
A Return on investments: interest on debentures, \$397,310,706; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c. 46, R.S., \$2,862,756	400,173,462
B Proceeds from sales: sales of properties	1,876,692
C Refunds of previous years' expenditures: payments made to the Corporation from a statutory vote during the fiscal year 1972-73 from January to March 1973 were charged to Vote 10 in the current fiscal year and the credit was made to this account \$34,421,717	34,421,717
D Miscellaneous: net profits under the Housing Act	11,666,767
Total	\$448,138,638

	1973-74	1972-73
National Capital Commission		
Comparative Summary		
Non-Tax Revenue—		
Return on investments	\$3,284,363 38	\$3,178,662 31
Refunds of previous years' expenditure	3,081 96	
Total	\$3,287,445 34	\$3,178,662 31

SECTION 29

**1973-74
PUBLIC ACCOUNTS**

Veterans Affairs

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VETERANS AFFAIRS

Department

Objectives

- To provide executive direction and certain common administrative and professional services to the department as a whole.
- To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.
- To provide sheltered employment by production and sale of Vetcraft products.
- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.
- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.
- To provide medical services for qualified veterans suffering from service-connected disabilities.
- To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on reserves.

Note: In 1973-74 the Government's Contribution to the Public Service Superannuation Account and the Supplementary Retirement Benefits Account was charged to each department. In prior years the costs were entirely reflected in Treasury Board's budgetary expenditures.

For comparative purposes the 1972-73 figures have been adjusted.

Appropriations and Expenditures

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures	\$ 5,524,500 00			
1b To authorize the transfer of \$279,999 from Veterans Affairs Vote 45, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 45	279,999 00			
Transfer from Treasury Board Vote 15 public service bilingualism	88,300 00			
	5,892,800 00	5,882,996 86	9,803 14	5,696,786 94
Stat. Minister of Veterans Affairs—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Contributions to superannuation accounts	429,000 00	429,000 00		480,000 00
Stat. Refunds of amounts credited to revenue in previous years	286 57	286 57		2,200 00
	6,339,086 49	6,329,283 35	9,803 14	6,195,986 86
WELFARE SERVICES PROGRAM				
5 War Veterans Allowance Board—Operating expenditures	\$ 482,000 00			
5a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$74,580.53	1 00			
5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$30,883.44	1 00			
	482,002 00	477,748 77	4,253 23	416,886 96
10 War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$95 583,000 00			
10a	17,417,000 00			
10b To authorize the transfer of \$999,999 from Veterans Affairs Vote 35, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 35	999,999 00			
	114,000,000 00	111,761,383 24	2,238,616 76	86,663,872 00
15 Operating expenditures	\$ 9,737,000 00			
Transfer from Treasury Board Vote 15 public service bilingualism	19,500 00			
	9,756,500 00			
Less transfer to Vote 20	99,999 00			
	9,656,501 00	9,316,910 70	339,590 30	8,947,425 80
20 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$ 12,697,453 00			
20b To authorize the transfer of \$99,999 from Veterans Affairs Vote 15, Appropriation Act No. 4, 1973, for the purposes of this Vote	1 00			
Transfer from Vote 15	99,999 00			
	12,797,453 00	12,716,685 51	80,767 49	11,850,027 35
Stat. Re-establishment credits and repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	506,520 63	506,520 63		427,315 51
Stat. War service gratuities	2,157 68	2,157 68		
Stat. Contributions to superannuation accounts	701,000 00	701,000 00		684,000 00
Stat. Returned soldiers insurance actuarial liability adjustment	173,571 42	173,571 42		257,804 91
Stat. Veterans insurance actuarial liability adjustment	1,134,470 56	1,134,470 56		986,137 37
	139,453,676 29	136,790,448 51	2,663,227 78	110,233,469 90
PENSIONS PROGRAM				
25 Pension Review Board—Operating expenditures	250,000 00	213,119 82	36,880 18	161,705 40
30 Operating expenditures	\$ 5,619,100 00			
30a To extend the purposes of Veterans Affairs Vote 30, Appropriation Act No. 4, 1973, to amend section 3 of the Pension Act by adding thereto the following subsection: “(18.1) The Commission may accept and administer any property and moneys conveyed to the Commission upon trust for the benefit of pensioners, their dependents or any other persons upon such terms and conditions as are set out in the terms of the conveyance or if no conditions are therein set out upon such terms and conditions as the Commission deems reasonable for the purposes of the trust.”	1 00			
	5,619,101 00	5,542,806 41	76,294 59	4,681,929 78

Appropriations and Expenditures—Concluded

Vote	1973-74 Appropriations	1973-74 Expenditures	Unexpended Balances	1972-73 Expenditures
	\$	\$	\$	\$
35 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	\$245,700,000 00			
35a	47,700,000 00			
	293,400,000 00			
Less transfer to Vote 10	999,999 00			
	292,400,001 00	290,526,762 92	1,873,238 08	241,006,416 20
Stat. Contributions to superannuation accounts	376,000 00	376,000 00		307,000 00
	298,645,102 00	296,658,689 15	1,986,412 85	246,157,051 38
BUREAU OF PENSIONS ADVOCATES PROGRAM				
40 Program expenditures	1,408,000 00	1,354,241 71	53,758 29	1,142,787 15
Stat. Contributions to superannuation accounts	100,000 00	100,000 00		84,000 00
	1,508,000 00	1,454,241 71	53,758 29	1,226,787 15
TREATMENT SERVICES PROGRAM				
45 Operating expenditures, contributions, and authority to spend revenue received during the year	\$ 73,872,000 00			
45a To authorize the deletions from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$31,090.21	1 00			
Transfer from Treasury Board Vote 15 public service bilingualism	72,000 00			
	73,944,001 00			
Less transfer to Vote 1	279,999 00			
	73,664,002 00	70,625,841 41	3,038,160 59	64,904,908 35
50 Capital expenditures including contributions to provinces and other authorities towards such costs	10,245,000 00	9,153,552 48	1,091,447 52	6,292,479 41
Stat. Contributions to superannuation accounts	5,377,000 00	5,377,000 00		5,541,000 00
	89,286,002 00	85,156,393 89	4,129,608 11	76,738,387 76
VETERANS LAND ADMINISTRATION PROGRAM				
55 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board . .	7,106,835 00	6,831,556 44	275,278 56	6,650,853 65
Stat. Provision for reserve for conditional benefits, Veterans' Land Act	4,530,457 99	4,530,457 99		4,589,309 42
Stat. Contributions to superannuation accounts	517,000 00	517,000 00		500,000 00
Stat. Reduction in Veterans' Land Act advances	23,361 16	23,361 16		24,968 90
Stat. Write-off of active assets	1,326 04	1,326 04		15,534 62
	12,178,980 19	11,903,701 63	275,278 56	11,780,666 59
Total	547,410,846 97	538,292,758 24	9,118,088 73	452,332,349 64

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1973-74	6,329		967	16	7,312
	1972-73	6,196	1	1,484	16	7,695
WELFARE SERVICES	1973-74	136,791	2,233	2,092	171	136,821
	1972-73	110,233	2,804	2,876	156	110,461
PENSIONS	1973-74	296,659	1,585	1,664	62	296,800
	1972-73	246,157	1,716	1,949	46	246,436
BUREAU OF PENSIONS ADVOCATES	1973-74	1,454		125	12	1,591
	1972-73	1,227		256	10	1,493
TREATMENT SERVICES	1973-74	85,156	233	2,487	13,182	100,592
	1972-73	76,738	390	10,823	11,668	98,839
VETERANS LAND ADMINISTRATION	1973-74	11,904	253	825	93	12,569
	1972-73	11,781	199	1,593	80	13,255
Total	1973-74	538,293	4,304*	8,160	13,536	555,685
	1972-73	452,332	5,110*	18,981	11,976	478,179

*Does not include amounts credited to non tax revenue—return on investments as follows: 1973-74 \$26,234, 1972-73 \$25,808.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	6,324	6,280	15	49			6,339	6,329
Less: receipts credited to revenue								
Add: services provided by other departments	967	967					967	967
accommodation provided by this department	16	16					16	16
Total cost of program	7,307	7,263	15	49			7,322	7,312
WELFARE SERVICES PROGRAM								
Welfare services	10,806	10,412	34	85	128,614	126,294	139,454	136,791
Less: receipts credited to revenue					1,572	2,233	1,572	2,233
Add: services provided by other departments	2,092	2,092					2,092	2,092
accommodation provided by this department	171	171					171	171
Total cost of program	13,069	12,675	34	85	127,042	124,061	140,145	136,821
PENSIONS PROGRAM								
Pensions	6,206	6,060	39	72	292,400	290,527	298,645	296,659
Less: receipts credited to revenue	650	1,585					650	1,585
Add: services provided by other departments	1,664	1,664					1,664	1,664
accommodation provided by this department	62	62					62	62
Total cost of program	7,282	6,201	39	72	292,400	290,527	299,721	296,800
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of pensions advocates	1,488	1,433	20	21			1,508	1,454
Add: services provided by other departments	125	125					125	125
accommodation provided by this department	12	12					12	12
Total cost of program	1,625	1,570	20	21			1,645	1,591
TREATMENT SERVICES PROGRAM								
Head office administration	722	683		7			722	690
Treatment in departmental facilities	82,792	83,651	3,545	4,784			86,337	88,435
Treatment in non-departmental facilities	18,165	17,321	6,700	4,363			24,865	21,684
Medical research	343	295		6			343	301
Treatment and related allowances					3,350	2,918	3,350	2,918
Contributions to superannuation accounts	5,377	5,377					5,377	5,377
	107,399	107,327	10,245	9,160	3,350	2,918	120,994	119,405
Less: receipts and revenues credited to the vote	31,708	34,249					31,708	34,249
	75,691	73,078	10,245	9,160	3,350	2,918	89,286	85,156
Less: receipts credited to revenue	105	233					105	233
Add: services provided by other departments	2,487	2,487					2,487	2,487
accommodation provided by this department	13,182	13,182					13,182	13,182
Total cost of program	91,255	88,514	10,245	9,160	3,350	2,918	104,850	100,592
VETERANS LAND ADMINISTRATION PROGRAM								
Veterans land administration	7,597	7,322	28	28	4,554	4,554	12,179	11,904
Less: receipts credited to revenue	125	239			12	14	137	253
Add: services provided by other departments	825	825					825	825
accommodation provided by this department	93	93					93	93
Total cost of program	8,390	8,001	28	28	4,542	4,540	12,960	12,569

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1973-74 Appropriations	1973-74 Expenditures	1972-73 Expenditures
WELFARE SERVICES PROGRAM			
War veterans allowances and civilian war allowances—			
North West Field Force	4	8	3
South African War	79	68	124
World War I	23,149	28,773	20,723
World War II and Special Forces (Korea)	83,300	75,586	60,113
Dual Service (World Wars I and II)	968	804	758
Civilian War Allowances	6,500	6,522	4,943
	114,000	111,761	86,664
Assistance in accordance with the provisions of the Assistance Fund Regulations	9,825	9,788	9,074
Grant to Army Benevolent Fund	18	18	18
Grant to Royal Canadian Legion	9	9	9
Other Benefits—			
Children of war dead (education assistance)	1,029	1,062	932
University and vocational training	8	14	13
Awaiting returns allowances	2	1	2
Assistance to Canadian Veterans—Overseas District	28	25	28
Repayment under subsection (3) of section 10 of the Veterans Rehabilitation Act (R.S.C.V.-5) in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments made under that Act, where the persons who made the compensating adjustments or payments received no benefit under the Veterans' Land Act (R.S.C.V.-4), or where having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments	2	4	2
Hospital Insurance Compensation	460	462	590
Last Post Fund	626	551	566
Payments under the War Service Grants Act—			
Re-establishment credits under section 8	7	7	10
Repayments under section 15 of compensating adjustments made in accordance with the terms of the Veterans' Land Act	501	501	417
Commonwealth War Graves Commission	790	783	616
Returned soldiers insurance actuarial liability adjustment	174	174	258
Veterans insurance actuarial liability adjustment	1,134	1,134	986
	14,613	14,533	13,521
	128,613	126,294	100,185
PENSIONS PROGRAM			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	140	131	105
World War I	72,947	71,031	62,249
World War II	206,192	206,469	168,548
Civilians, World War II	934	925	782
Defence forces—Peacetime services	8,123	7,940	6,019
Special Forces (Korea)	3,464	3,505	2,812
Newfoundland special awards	30	36	29
Burial grants	475	420	397
Gallantry awards—World War II and Special Force	30	31	28
Compensation for loss of earnings	65	39	37
	292,400	290,527	241,006
TREATMENT SERVICES PROGRAM			
Treatment and related allowances	3,350	2,918	2,723
	3,350	2,918	2,723
VETERANS LAND ADMINISTRATION PROGRAM			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 45 of the Veterans' Land Act (R.S.C.V.-4), and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 45 of the Veterans' Land Act—			
Provincial and Dominion land grants	28	18	10
Grants to Indian veterans settled on Indian reserve lands under section 46 of the Veterans' Land Act	7	5	3
Provision for reserve for conditional benefits, Veterans' Land act	4,531	4,531	4,589
	4,566	4,554	4,602
Total	428,929	424,293	348,516

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Welfare Services Program	Pensions Program	Bureau of Pensions Advocates Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages	5,123 4,893 <i>4,905</i>	8,666 8,459 <i>7,923</i>	5,083 4,819 <i>4,069</i>	1,323 1,260 <i>1,080</i>	64,165 62,412 <i>62,773</i>	5,834 5,546 <i>5,521</i>	90,194 87,389 <i>86,271</i>
(1) Other personnel costs	431 437 <i>494</i>	701 713 <i>697</i>	376 377 <i>308</i>	100 100 <i>84</i>	5,462 5,384 <i>5,623</i>	517 518 <i>500</i>	7,587 7,529 <i>7,706</i>
(2) Transportation and communications	228 293 <i>264</i>	659 594 <i>605</i>	382 400 <i>312</i>	47 52 <i>36</i>	1,486 1,724 <i>1,447</i>	537 518 <i>501</i>	3,339 3,581 <i>3,165</i>
(3) Information	30 114 <i>17</i>		<i>1</i>		5 1 <i>3</i>		35 115 <i>21</i>
(4) Professional and special services	343 318 <i>274</i>	506 339 <i>497</i>	314 373 <i>318</i>	8 10 <i>4</i>	24,805 24,867 <i>22,194</i>	620 649 <i>542</i>	26,596 26,556 <i>23,829</i>
(5) Rentals	84 135 <i>109</i>	25 21 <i>21</i>	20 47 <i>19</i>		179 195 <i>180</i>	<i>8</i> 8 <i>3</i>	308 406 <i>332</i>
(6) Purchased repair and upkeep	5 5 <i>5</i>	210 211 <i>149</i>	5 7 <i>5</i>	3 3 <i>2</i>	976 1,019 <i>1,039</i>	15 12 <i>10</i>	1,214 1,257 <i>1,210</i>
(7) Utilities, materials and supplies	70 72 <i>86</i>	36 73 <i>45</i>	24 36 <i>23</i>	6 8 <i>4</i>	10,265 11,634 <i>10,981</i>	34 39 <i>27</i>	10,435 11,862 <i>11,166</i>
(8) Construction and acquisition of land, buildings and equipment		<i>7</i>			8,800 7,796 <i>4,138</i>		8,800 7,803 <i>4,138</i>
(9) Construction and acquisition of machinery and equip- ment	15 49 <i>33</i>	34 78 <i>110</i>	39 72 <i>95</i>	20 21 <i>17</i>	1,445 1,364 <i>2,161</i>	23 28 <i>24</i>	1,576 1,612 <i>2,440</i>
(10) Grants, contributions and other transfer payments		128,614 126,294 <i>100,185</i>	292,400 290,527 <i>241,006</i>		3,350 2,918 <i>2,723</i>	4,565 4,554 <i>4,602</i>	428,929 424,293 <i>348,516</i>
(12) All other expenditures	10 13 <i>9</i>	3 2 <i>1</i>	2 1 <i>1</i>	1	56 91 <i>47</i>	34 32 <i>51</i>	106 139 <i>109</i>
(1-12) Total	6,339 6,329 <i>6,196</i>	139,454 136,791 <i>110,233</i>	298,645 296,659 <i>246,157</i>	1,508 1,454 <i>1,227</i>	120,994 119,405 <i>113,309</i>	12,179 11,904 <i>11,781</i>	579,119 572,542 <i>488,903</i>
(13) Less: receipts and revenue credited to the vote					31,708 34,249 <i>36,571</i>		31,708 34,249 <i>36,571</i>
Total net expenditures	6,339 6,329 <i>6,196</i>	139,454 136,791 <i>110,233</i>	298,645 296,659 <i>246,157</i>	1,508 1,454 <i>1,227</i>	89,286 85,156 <i>76,738</i>	12,179 11,904 <i>11,781</i>	547,411 538,293 <i>452,332</i>

Amounts in roman type are 1973-74 appropriations.

Amounts in bold face type are 1973-74 expenditures.

Amounts in italic type are 1972-73 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Working Capital Advance— Hospital Stores Account	Working Capital Advance— Manufacture of Remembrance Day Poppies	Veterans' Land Act Fund	Total
RECEIPTS—					
Budgetary—					
Charged to annual appropriations	524,404				524,404
Charged to statutory appropriations	13,889			3,654	17,543
Credited to appropriations	34,249				34,249
Credited to revenue	4,302		4		4,306
Non-budgetary—					
Sales by		4,043	548		4,591
Interest receipts				26,232	26,232
Equity capital				13	13
Loan repayments				52,643	52,643
Total receipts	576,844	4,043	552	82,542	663,981
OUTLAYS—					
Budgetary—					
Operating	138,834	4,043	548		143,425
Capital	9,415			932	10,347
Grants, contributions and other transfer payments	424,293				424,293
Credited to revenue	4,302		4	26,232	30,538
Non-budgetary—					
Equity capital				82	82
Loan repayments				63,400	63,400
Total outlays	576,844	4,043	552	90,646	672,085
Net receipts or net outlays (—)	nil	nil	nil	—8,104	—8,104

Revenue

		1973-74	1972-73			1973-74
Comparative Statement						
Non-Tax Revenue—				Treatment services — grants and contributions		
A	Return on investment	26,233,641 38	25,808,471 48			5,698
B	Refund previous years' expenditure	2,859,712 76	2,813,503 70	Veterans benefits — operations and maintenance		
C	Miscellaneous	1,444,380 67	2,296,782 02			2,781
Total		<u>\$30,537,734 81</u>	<u>\$30,918,757 20</u>	Veterans benefits — grants and contributions		
						85,775
				Re-establishment credits from veterans to qualify them for Veterans' Land Act or training benefits		
						1,508,050
				Repayment student veterans loans		
						30
				Departmental administration		
						289
				Miscellaneous (including Soldier Settlement and Veterans' Land Act \$13,921 00)		
						34,902
						2,859,713
Details						
Non-Tax Revenue—						
A Return on investment:						
	Interest on Vetract	3,693				
	Provincial and Dominion Lands	3,771				
	Veterans' Land Act	26,226,177	26,233,641			
B Refund on previous years' expenditure:						
	Refunds and recoveries in respect of pensions, grants and contributions	1,054,767				
	War veterans allowances, grants and contributions	45,526				
	Treatment services — operations and maintenance	121,895				
C Miscellaneous:						
	Interest on student veterans loans			488		
	Miscellaneous (including Soldier Settlement and Veterans Land Act \$216,679 95)			1,443,893		
Total				<u>1,444,381</u>		
				<u>\$30,537,734</u>		

Appendix I

Working Capital Advance—
Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES AND CAPITAL	1974	1973
Inventories of raw materials, work in process and finished goods	\$337,853	\$222,299	Working capital advance investments in inventories	\$337,853	\$222,299

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Balance, inventory at beginning of year	222,299	219,487
Increase or (decrease) in inventory during the year . .	115,554	2,812
Profit or loss (—) for the year (Exhibit A)	2,743	951
	340,596	223,250
Net profit credited to non-tax revenue	2,743	951
Balance inventory at end of year	\$337,853	\$222,299

Note: The debit balance of this account at any time not to exceed \$600,000.

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	\$550,469	\$474,498
Cost of sales—		
Inventory at beginning of year	222,299	219,487
Costs incurred during the year	663,280	476,359
	885,579	695,846
Inventory at end of year	337,853	222,299
	\$547,726	\$473,547
Profit or loss(—) for the year	2,743	951
Net profit transferred to non-tax revenue—return on investment	\$2,743	\$951

Appendix 2

Working Capital Advance—Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Inventory, at cost	\$1,876,372	\$1,740,191	Working capital advance	\$1,876,372	\$1,740,191

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Balance, inventory at beginning of year	\$1,740,191	\$1,759,970
Increase (decrease) in inventory during year	136,181	(19,779)
Net profit or loss (—) for year (Exhibit A)		
Balance, inventory, at end of year	\$1,876,372	\$1,740,191

Note—The debit balance in this account at any time not to exceed \$5,000,000

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the preceding year)

	1974	1973
Sales	\$4,042,562	\$4,156,758
Cost of sales—		
Inventory at the beginning of the year	1,740,191	1,759,970
Costs incurred during the year	4,178,743	4,136,979
	5,918,934	5,896,949
Inventory at end of year	1,876,372	1,740,191
	\$4,042,562	\$4,156,758
Net profit or loss (—) for the year	nil	nil

Appendix 3

Veterans' Land Act Fund

TRANSACTIONS DURING THE FISCAL YEAR
ENDED MARCH 31, 1974

	Dr.	Cr.
Balance, March 31, 1973	535,791,245	
Re-payment of principal		52,643,105
Legislative reduction (Stat.) in sale prices		23,361
Write-off of active assets under Financial Administration Act, section 18, R.S., c.116, s.1.		1,326
Credit represented by previous years' cheques cancelled in the current year		13,481
Conditional benefits earned		3,628,914
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians	62,507,703	
Stock and equipment purchased in current fiscal year and sold to veterans	891,599	
Properties purchased for future settlement, including general construction	81,860	
Refunds of surplus to veterans (Stat. Sec. 24)	932,214*	
Balance, March 31, 1974		543,894,434
	\$600,204,621	\$600,204,621

*The Veterans' Land Act c.280 R.S., as amended by c.19 Statutes of 1965 and c.V4 Statutes of 1970, provides for the refund to veterans of surpluses resulting from sales of properties over the amounts owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of principal".

SECTION 30

**1973-74
PUBLIC ACCOUNTS**

Comparative Statements of Accounts Receivable

CONTENTS

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Comparative statement of accounts receivable by department and agency.....	30·21
Notes to statements of accounts receivable.....	30·41
Deletions from accounts receivable by department and agency.....	30·61

Comparative Statement of Accounts Receivable

Departments and Agencies	At March 31, 1973					At March 31, 1974								
	Current Year		Previous Years			Current Year		Previous Year						
	Collectable	Uncol- lectable	Collectable	Interde- partmental	Other	Collectable	Interde- partmental	Other	Uncol- lectable	Collectable	Interde- partmental	Other	Uncol- lectable	Total
AGRICULTURE	1,188	559,515	2,133		582,702	715	1,146,253	967	1,324,609	337		587,880	8,443	1,922,236
COMMUNICATIONS—														
Department	15	84,576			1,352	81	86,024		47,221	5		42,083	294	89,603
Canadian Radio-Television Commission	71 86	221 84,797	11 11	17 17	143 1,495	81	463 86,487	1,097 1,097	71 47,292	5		340 42,423	31 325	1,539 91,142
CONSUMER AND CORPORATE AFFAIRS	1,893	267,369			1,294	19,905	290,461	3,101	727,460	661		2,116	24,987	758,325
ENERGY, MINES AND RESOURCES—														
Department	11,299	63,859		2,341	14,408	742	92,649	156,951	216,544	1,332	5,115	6,503	1,297	387,742
National Energy Board	11,299	63,962		2,341	14,408	742	92,752	156,951	216,544	1,332	5,115	6,503	1,297	387,742
ENVIRONMENT	60,809	885,055*	275		302,816*	4,120	1,253,075	42,638	822,263	1,594	243	319,099	4,032	1,189,869
EXTERNAL AFFAIRS—														
Department	85,569	299,308	2,665	4,354	1,917,786	12,157	2,321,839	6,202	377,933	2,582	3,009	2,036,861	10,880	2,437,457
Canadian International Development Agency	85,569	679,832 979,140	60 2,725	4,354	54,040 1,971,826	21,794 33,951	755,726 3,077,565	6,202	799,495 1,177,428	5 2,587	65,200 2,102,051	27,658 38,538	892,358 3,329,815	
FINANCE—														
Department (Note A)		8,589,442		2,229	14,524,935	1,169,638	24,286,244		8,482,535		2,229	22,942,180	1,363,556	32,790,500
Auditor General		24,085			24,085		24,085		26,395			7	26,402	
Insurance		13,484			2,190	8,293	23,967		3,055	37		6,745	4,064	13,901
Tariff Board		28*					28		266					266
		8,627,039		2,229	14,527,125	1,177,931	24,334,324		8,512,251	37	2,229	22,948,925	1,367,627	32,831,069
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	8,123	831,649	40,046	12,996	668,988	430,044	1,991,846	2,249	1,042,183	28,456		883,460	242,807	2,199,155
INDUSTRY, TRADE AND COMMERCE—														
Department (Note B)		1,929,287		3,054	1,350,815		3,283,156	330	1,572,945	197		560,835	18,601	2,152,908
Statistics Canada	17,202 17,202	46,972 1,976,259	1,772 1,772	3,054	14,151 1,364,966	17,745 17,745	97,842 3,380,998	8,524 8,854	60,403 1,633,348	1,850 2,047	931 931	13,693 574,528	85,401 2,238,309	
JUSTICE	17,411	661		4,673	3,389	309	26,443	9,520	3,335	342		359	13,556	
LABOUR—														
Department		2,725*	10			10	2,745	690	2,537			217		3,444
Information Canada	46,538	263,103		1,467	4,829	2,877	318,814	175,794	266,240			1,299	4,847	446,881
Labour Relations Board	46,538	265,878	50*				50					1,299		1,299
MANPOWER AND IMMI- GRATION—														
Department (Note C)		694,210	118,770		203,298	1,081,027	2,907,305		2,168,770	91,903		413,167	1,300,485	3,974,325
NATIONAL DEFENCE	1,080,723	12,162,221	41	26	9,780,977	10,556	23,034,544	2,061,269	16,982,165	45	1,990	9,241,041	2,127	28,288,637
NATIONAL HEALTH AND WELFARE	115,078	4,728,089	65,201	403	3,173,930	825,986	8,908,687	252,596	7,106,674	231,295	546	3,071,698	1,159,819	11,822,628

NATIONAL REVENUE -									
Customs & Excise (Note D)	602	7,660,265	98,085	5,792,115	1,674,094	15,225,161	21	9,558,291	64,411
Taxation (Note E)	10,945	83,704,745	11,638	436,391,016	26,698,119	546,816,463	11,179	93,118,437	35,208
	11,547	91,365,010	109,723	442,183,131	28,372,213	562,041,624	11,200	102,676,728	99,619
PARLIAMENT -									
The Senate								287	
House of Commons	1,460	459	1,409	6,235		9,563	1,339	4,483	3,727
	1,460	459	1,409	6,235		9,563	1,339	4,483	3,727
POST OFFICE	1,244,310*	1,794,577*	886	43,415	4,773	3,088,910	180,189	66,121	942,786
PRIVY COUNCIL -									
Privy Council Office	242	21,803		215		22,260		183	286
Chief Electoral Officer		377				377		6	6
Public Service Staff									
Relations Board	2,043	2,288		215		4,331		189	
	2,285	24,468				26,968			
PUBLIC WORKS (Note F)	331,884	816,405	1,452	9,031,710	20,220	10,225,119	402,713	443,892	2,985
REGIONAL ECONOMIC									
EXPANSION (Note G)	4,998	4,500,052		1,979,895	625	6,485,570	1,880	4,659,200	455,360
SECRETARY OF STATE -									
Department		80,198		30,932		111,130		62,588	
National Library	1,690	3,029		101		4,820	175	25	89,383
National Museums	6,139	9,672		4,767*	415	20,993	66,507	5,202	31
Public Archives	3,380	5,965		141		9,486	2,806	6,122	76
Public Service Commission	10,872	2,983		695		14,550	11,550	538	137
	22,081	101,847		36,636	415	160,979	81,038	75,125	107
SOLICITOR GENERAL -									
Correctional Services	118,972	75,685	29	10,367		205,053	183,082	103,149	6
Royal Canadian Mounted									
Police		1,090,529	6,228	28,625	1,572	1,126,954	1,893	169,834	12,544
Departmental Administration	118,972	98	6,257	38,992	1,572	1,332,105	184,975	273,116	6
SUPPLY AND SERVICES	25,660	365,762		24,870		416,292	16,311	437,023	10,800
TRANSPORT -									
Department	59,766	5,331,983	14,999	446,461	61,011	5,914,234	455,862	4,369,018	8,325
Canadian Transport									
Commission	59,766	5,332,252	14,999	380	24	673	455,862	224	36
				446,841	61,035	5,914,907		4,369,242	8,325
TREASURY BOARD -									
Department		164,012		113,566	215	277,793		157,876	215
National Research Council	24,145	244,473	487	5,759		274,869	61,672	350,285	1,209
Urban Affairs	24,145	408,485	487	119,325	215	552,662	61,672	508,161	1,209
URBAN AFFAIRS -									
Ministry of State		55							
VETERANS AFFAIRS -									
Department	1,056	5,932,660	14,858	3,829,748	444,508	10,224,125		6,225,220	476,004
Soldier Settlement and									
Veterans' Land Act	564			573		1,137			
	1,620	5,932,660	14,858	3,830,321	444,508	10,225,262		6,225,220	476,004
TOTAL	3,294,647	143,934,188	379,646	490,343,629	32,511,575	670,522,365	4,119,107	162,398,772	1,403,978
								33,588	544,781,427
									26,811,004
									739,547,876

*Amends reporting in 1972-73 Public Accounts.

Notes to Statements of Accounts Receivable

NOTE A—FINANCE

The amount of \$2,229 shown under previous years—collectable—interdepartmental covers fines levied under the Former Wartime Prices and Trade Board which were paid to certain Courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

NOTE B—INDUSTRY, TRADE AND COMMERCE

The total under current year—1973—does not include an undetermined amount due from Collins Radio Co. of Canada Ltd. under the D.I.P. Program.

NOTE C—MANPOWER AND IMMIGRATION

Summary statement of Memoranda Accounts Receivable maintained as at March 31, 1974, which have not been recorded in the Fiscal Accounts of the Government

Adjustment Assistance to Immigrants	\$ 94,251
Overpayments—Canada Manpower Mobility Program	55,769
Advances to Distressed Canadians	4,249
Czechoslovakian Student Loans	51,552
Overpayments—Canada Manpower Training Program	1,969,615
Passage Loans to Canadian Citizens and Settlers	91,640
Salary Overpayments	21,375
Interest Receivable	125,571
Overpayments—Local Initiatives Program	1,429,819
Miscellaneous	130,484
	<u>\$3,974,325</u>

The total receivables represent 14,366 accounts and consists of:

	Customs	Excise	Total
Active and Collectable	\$3,255,518	\$5,546,556	\$8,802,074
This amount represents current debts and debts on which collection action is presently being taken, and represents 8,988 accounts			
Disputed—under appeal	1,680,379	1,671,253	3,351,632
There are 1978 accounts which have been disputed or are under appeal as provided for under governing acts and regulations			
Bankruptcies	228,237	3,762,289	3,990,526
There are 665 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act			
Uncollectable	540,722	1,269,291	1,810,013
These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectables Committee for review. There are 2,735 such debts			
	<u>\$5,704,856</u>	<u>\$12,249,389</u>	<u>\$17,954,245</u>

NOTE D—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement is a contingent receivable estimated at \$25,985,744 for duties and taxes resulting from failure to meet the requirements of the law in connection with the importation of motor vehicle parts, having particular reference to the automotive programs. This estimate consists of eight cases where the department has ascertained that the companies have not fully complied with the conditions specified

NOTE E—NATIONAL REVENUE—TAXATION

The total receivables amounted to \$593,778,298 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
By Classification:						
Income Tax—						
Individuals						
Deductions at source	35,869	35,892,826	1,422	3,041,595	37,291	38,934,421
Other Collections	477,353	321,032,272	7,676	11,200,619	485,029	332,232,891
Deferred Tax	2,132	3,206,533			2,132	3,206,533
Corporations	21,349	185,719,685	418	2,783,976	21,767	188,503,661
Non-Resident	1,852	9,409,109	53	145,064	1,905	9,554,173
Estate Tax	504	19,248,505	9	88,907	513	19,337,412
Provincial succession duty and gift tax	131	1,955,331			131	1,955,331
Sundries	181	46,024	151	7,852	332	53,876
	539,371	\$576,510,285	9,729	\$17,268,013	549,100	\$593,778,298

	Number of Accounts	Total
By collection status (in thousands of dollars)		
Current Assessments:		
Assessed since January 1, 1974 (All categories including Bankrupt, etc.)	177,381	103,544
Deferred Tax*	2,132	3,207
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable	9,540	17,225
Bankrupts	6,332	23,937
Under appeal	400	20,470
Others:		
(a) Under arrangement	64,683	155,097
(b) Under definitive action	17,179	58,920
(c) Not under definitive action	105,270	205,337
(d) Minor balance	165,851	5,987
Sundries	332	54
	549,100	\$593,778

*Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE F—PUBLIC WORKS

Under the heading of Previous Years Collectible—Other—March 31, 1974 are included the following deferred accounts:

Electric Reduction of Canada Ltd.	\$2,926,372
Gullbridge Mines Ltd.	203,458
Gulf Oil Canada Ltd.	5,099,148
St. Maurice River Drive Co. Ltd.	32,466
Ottawa Civil Service Recreation Assoc.	9,632
Upper Ottawa Improvements Co.	73,540
	<u>\$8,344,616</u>

NOTE G—REGIONAL ECONOMIC EXPANSION

The unmaturred principal for sale agreements for the South West Saskatchewan Irrigation Projects, \$168,403

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1973-1974

DEPARTMENT OR AGENCY	Number of Items	Amount	Authority
AGRICULTURE	32	8,232	Sec. 18, Financial Administration Act.
COMMUNICATIONS	3	665	Sec. 18, Financial Administration Act.
ENERGY, MINES AND RESOURCES	141	8,672	Sec. 18, Financial Administration Act.
ENVIRONMENT	6	502	Sec. 18, Financial Administration Act.
EXTERNAL AFFAIRS—			
Department	479	16,487	Sec. 18, Financial Administration Act.
Canadian International Development Agency	10	2,677	Sec. 18, Financial Administration Act.
FINANCE—			
Department		102,070	Sec. 18, Financial Administration Act.
Insurance	693	8,536	Sec. 18, Financial Administration Act.
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	853	161,920	Sec. 18, Financial Administration Act.
	4	33,136	Vote 5b
	1	6,295	Vote 25a
INDUSTRY, TRADE AND COMMERCE—			
Statistics Canada	101	3,511	Sec. 18, Financial Administration Act.
LABOUR—			
Information Canada	143	7,721	Sec. 18, Financial Administration Act.
MANPOWER AND IMMIGRATION—			
Department	1,769	136,749	Sec. 18, Financial Administration Act.
Unemployment Insurance Commission	14	980	Sec. 18, Financial Administration Act.
	5,000	397,693	Sec. 115(1) Unemployment Insurance Regulations.
	11,783	703,320	Sec. 175(1) Unemployment Insurance Regulations.
NATIONAL DEFENCE	1,138	40,463	Sec. 18, Financial Administration Act.
	1	5,270	Vote 1b
NATIONAL HEALTH AND WELFARE	5,457	54,887	Sec. 18, Financial Administration Act.
NATIONAL REVENUE—			
Customs and Excise	571	245,388	Sec. 18, Financial Administration Act.
	50	93,217	Bankruptcy Act.
	46	696,937	Vote 1b
Taxation	7,906	4,576,813	Sec. 18, Financial Administration Act.
	2,371	3,789,483	Bankruptcy Act.
	379	7,634,486	Vote 5b
POST OFFICE	181	15,215	Sec. 18, Financial Administration Act.
PUBLIC WORKS	60	8,314	Sec. 18, Financial Administration Act.
	1	136,771	Vote 10b
SECRETARY OF STATE—			
Department	88	5,069	Sec. 18, Financial Administration Act.
National Museums	30	1,062	Sec. 18, Financial Administration Act.
National Film Board	20	2,429	Sec. 18, Financial Administration Act.
Public Service Commission	1	133	Sec. 18, Financial Administration Act.
SOLICITOR GENERAL—			
Royal Canadian Mounted Police	43	11,784	Sec. 18, Financial Administration Act.
SUPPLY AND SERVICES	12	1,993	Sec. 18, Financial Administration Act.
TRANSPORT	1,732	28,140	Sec. 18, Financial Administration Act.
	1	5,340	Vote 15b
TREASURY BOARD—			
National Research Council	105	3,967	Sec. 18, Financial Administration Act.
VETERANS AFFAIRS	47	131,130	Treasury Board
	3,068	683,146	Sec. 18, Financial Administration Act.

SECTION 31

1973-74 PUBLIC ACCOUNTS

Professional and Special Services

(Payments by services with individual payments
of \$2,000 or over)

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PROFESSIONAL AND SPECIAL SERVICES

(Payments by services with individual payments of \$2,000 or over)

AGRICULTURE

ADMINISTRATION PROGRAM

Acquisition Services \$34,509—Government of Canada—Department of Supply and Services Ottawa Ont \$34,509.

Audit Services \$30,000—Government of Canada—Department of Supply and Services Ottawa Ont \$30,000.

Clerical and Stenographic Assistance \$9,513—Office Overload Co Ltd Ottawa Ont \$6,477, Ottawa and District Association for the Mentally Retarded Ottawa Ont \$2,494.

Commissionaire Services \$50,892—Canadian Corps of Commissioners Ottawa Ont \$25,124 and Hamilton Ont \$25,768.

Data Processing Services \$1,091,339—Alphatext Systems Ltd Ottawa Ont \$61,563, Com-Share Ltd Rexdale Ont \$24,971, Computel Systems Ltd Ottawa Ont \$563,643, Computer Sciences Canada Ltd Montreal Que \$20,496, Computer Sciences Canada Ltd Calgary Alta \$38,539, Computer Services Bureau Ottawa Ont \$2,917, Control Data Canada Ltd Willowdale Ont \$18,000, Dataline Systems Ltd Toronto Ont \$12,331, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont \$3,311, IBM Canada Ltd Don Mills Ont \$126,329, Maritime Computers Ltd Halifax NS \$18,928, MRI Systems Corporation Austin Texas USA \$47,625, National Cash Register Company of Canada Limited Toronto Ont \$2,123, Project 2000 Computing Services Ltd Ottawa Ont \$12,859, Sask COMP Regina Sask \$6,057, Sigma Computer Services Vancouver BC \$8,335, Sperry Univac Computer Systems Mississauga Ont \$85,030, Systems Dimensions Ltd Ottawa Ont \$7,260, University of: British Columbia Vancouver BC \$4,740; Laval Quebec Que \$2,849; Manitoba Winnipeg Man \$3,668; New Brunswick Fredericton NB \$8,488, Saskatchewan Saskatoon Sask \$9,051 and Sherbrooke Sherbrooke Que \$2,226.

Hospitality \$13,537—Canada Catering Co Ltd Ottawa Ont \$4,108, Kitchener Dairies Ltd Kitchener Ont \$2,240.

Land Transfer Services \$867,305—Farm Credit Corporation Ottawa Ont \$867,305.

Language Training \$195,714—Berlitz School of Languages Ottawa Ont \$195,714.

Management Consultants and Contract Research \$129,003—W Brass Ottawa Ont \$2,080, M V Candler West Lafayette Ind USA \$2,714, Comserve Ltd Toronto Ont \$12,682, L J Consultants Ottawa Ont \$3,000, Control Data Canada Ltd Willowdale Ont \$9,000, Barry Downey Coulter Man \$2,800, Fenton Hay Ottawa Ont \$7,495, InfoResults Ltd Toronto Ont \$8,700, L Kreuter Associates Dumont NJ USA \$4,108, R K Little Ottawa Ont \$2,620, M E Pringle Chilliwack BC \$14,500, Rick Robinson Maryfield Sask \$2,400, Sibbald Group Calgary Alta \$23,000, Software Brokers Ltd Oakville Ont \$2,000, University of: British Columbia Vancouver BC \$7,176; Guelph Guelph Ont \$4,861; Saskatchewan Regina Sask \$7,000, and Wye Ashford England \$2,602.

Health Services \$32,116—Government of Canada—Department of National Health and Welfare Ottawa Ont \$32,116.

Snow Removal \$5,000—Choctaw Construction Ltd Ottawa Ont \$5,000.

Storage and Warehousing \$14,731—Government of Canada—Department of Supply and Services Ottawa Ont \$7,529.

Training and Educational Services \$65,995—Control Data Institute Willowdale Ont \$6,575, Government of Canada—Public Service Commission Ottawa Ont \$24,823.

Visual Programming and Design Services \$3,332—Pumpkin-Tree House Dorking Listowel Ont \$3,332.

Other Type of Services \$40,179.

RESEARCH PROGRAM

Acquisition Services \$34,100—Government of Canada—Department of Supply and Services Ottawa Ont \$34,100.

Analysts' Fees \$11,450—University of Saskatchewan Saskatoon Sask \$2,600.

Artificial Insemination Services \$4,428.

Chick Sexing \$4,000—J H Nishikichama Trenton Ont \$3,386.

Commissionaire Services \$186,199—Canadian Corps of Commissioners Ottawa Ont \$186,199.

Computer Searching Services \$10,387—National Research Council Ottawa Ont \$10,387.

Education, Training and Development \$53,866—Public Service Commission Ottawa Ont \$7,900.

Garbage Removal Service \$20,862—Gloucester Disposal Service Ottawa Ont \$10,245.

Janitor Services \$250,852—Brandon City Janitorial Service Brandon Man \$6,825, Empire Cleaning Service Limited Regina Sask \$2,760, Gordon Loseh Kamloops BC \$9,600, Heinz Serziko Saskatoon Sask \$32,030, Johnston Cleaners Limited St John's Nfld \$6,695, Little Mermaid Cleaning North Vancouver BC \$12,282, Lussier Window Cleaning St Jean Que \$6,600, Modern Building Cleaning Windsor Ont \$19,844, Modern Building Cleaning Winnipeg Man \$33,275, Nancy Jo Janitor and Maintenance Services Chilliwack BC \$2,070, Norfolk Maintenance Service Simcoe Ont \$5,415, Sanitation Gina Incorporation Quebec Que \$5,635, Steve's Cleaning Service Trenton Ont \$2,160, The Maintenance Man Charlottetown PEI \$24,420, Wallace Johnstone Fredericton NB \$19,500, Zippee Building Maintenance Chilliwack BC \$4,338.

Laundry, Dry Cleaning and Related Services \$28,008—Sunshine Uniform Supply Ottawa Ont \$7,411.

Lecturers, Seminar Speakers and Counsellors \$7,271.

Management Consultants and Contract Research \$75,572—D R Coote Ottawa Ont \$7,280.

Official Hospitality \$7,229.

AGRICULTURE—Continued

Purification of Rapeseed Oil \$19,096—Applied Science Laboratories State College Pa USA \$19,096.

Scientific Services \$199,148—Commonwealth Institute of Biological Control Ottawa Ont \$25,280, Government of Canada—National Research Council Ottawa Ont \$132,352.

Snow Removal \$15,760—Choctaw Construction Company Ottawa Ont \$15,760.

Veterinary Services \$17,412.

Other Types of Services \$141,241.

PRODUCTION AND MARKETING PROGRAM

Clerical and Stenographic Staff Assistance \$41,535—Miss Stacey Personnel Ottawa Ont \$10,189, Office Overload Co Ltd Ottawa Ont \$18,766, Personnel Pool Ottawa Ont \$12,580.

Commissionaire Services \$17,853—Canadian Corps of Commissionaires Ottawa Ont \$17,853.

Data Processing Services \$9,832—IBM Canada Ltd Don Mills Ont \$2,680.

Education Development and Training Services \$69,090—Government of Canada—Public Service Commission Ottawa Ont \$57,787.

Housing Feed and Care of Birds for Blood Typing Studies \$17,250—Sterling McEwen North Gower Ont \$17,250.

Laundry, Dry Cleaning and Related Services \$41,447.

Management Consultants and Contract Research \$50,204—Donald Archibald Fort William NS \$2,150, Digital Methods Ltd Ottawa Ont \$10,555, James Frederick Mants Winnipeg Man \$14,040, E Morgan Vancouver BC \$2,600, William Michael Price Ottawa Ont \$4,329, Project 2000 Computer Services Ltd Ottawa Ont \$4,080, The Public Press Ltd (Agritel Division) Winnipeg Man \$12,450.

Official Hospitality \$3,999.

Other Scientific Services \$9,436.

Services provided for the Administration of the Feed Grains Program \$176,325—Canadian Wheat Board Winnipeg Man \$176,325.

Special Service Charges \$47,906—Government of Canada—Department of Supply and Services Ottawa Ont \$47,906

Testing of Dogs and Electronic Equipment for Inspection \$9,502—Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$9,502.

Other Types of Services \$35,563.

HEALTH OF ANIMALS PROGRAM

Boarding and Feeding of Cattle \$5,267—F M Clarke Puslinch Ont \$2,176, C Pauw Guelph Ont \$3,091.

Boarding House Operations \$8,998—Mrs Maurice Boulanger Montmagny Que \$8,998.

Cattle Backtagging for Brucellosis Control \$320,832—Alberta Livestock Co-op Calgary Alta \$3,044, G Bailey Saskatoon

Sask \$3,065, BC Livestock Producers Co-op Kamloops BC \$2,854, P Bernard Bagot Que \$2,454, G Brooks Lethbridge Alta \$5,524, M Cmoc Yorkton Sask \$4,183, Co-opérative Fédérée du Québec Quebec Que \$2,120, R Cowie Medicine Hat Alta \$2,249, Encans d'Animaux de Québec Lévis Que \$5,076, Encans de la Ferme Inc Bagot Que \$6,050, Encans de la Ferme St Pie Que \$2,754, H Ferris Swift Current Sask \$3,187, H Fleury Montreal Que \$9,235, Fort Macleod Auction Fort Macleod Alta \$3,672, F L Frank Brandon Man \$3,978, Gamble-Rogers Toronto Ont \$4,373, G Gillis Swift Current Sask \$3,138, E Hanson Saskatoon Sask \$3,105, J C Hunter Langley BC \$2,855, Kitchener Stockyards Kitchener Ont \$10,437, L Kopitko Winnipeg Man \$4,943, G Koza Brooks Alta \$2,071, Leo's Livestock Exchange Ottawa Ont \$3,397, Marché d'Animaux Talbot Princeville Que \$5,838, Maple Creek Auction Ring Regina Sask \$2,211, R McGuire Stonewall Man \$8,943, McLary's Ltd Abbotsford BC \$2,390, Newton & McConvey Ltd Toronto Ont \$3,464, Saskatchewan Wheat Pool North Battleford Sask \$10,329, J Shorth Spruce Home Sask \$1,658, J R Thiessen Taber Alta \$3,212.

Char Services \$19,450—Mount Allison University Sackville NB \$4,377.

Acquisition Services \$15,707—Government of Canada—Department of Supply and Services Ottawa Ont \$15,707.

Education Development and Training Services \$11,920.

Laboratory Test Services \$92,122—Animal Virus Research Institute Purbright England \$92,122.

Laundry and Related Services \$227,500.

Maintenance of Quarantine Station \$2,892—J W Chubaty Emerson Man \$2,892.

Other Scientific Services \$3,013—University of Guelph Guelph Ont \$3,013.

Services in Connection with Quarantine and Importation of Animals into Canada \$500,442—Cofranimex Paris France \$385,549, Monsieur Le Trésorier Payeur Iles St Pierre et Miquelon \$109,328, Henry Moraze Iles St Pierre et Miquelon \$5,565. All expenditures recoverable from Importers.

Technician Services for Taking Blood Samples \$312,663—M Allard Chapeau Que \$7,753, D Anderson Richard Sask \$2,338, S Bansch Goodsoil Sask \$2,052, J Barsi Kennedy Sask \$2,885, W Becket Owen Sound Ont \$2,252, P R Birosall Spruce Home Sask \$2,958, J Block Borden Sask \$3,876, L Blocka Leoville Sask \$3,048, A Brown Prince Albert Sask \$2,275, W C Brown Chesley Ont \$2,078, R Bullerwell Cut Knife Sask \$2,175, N Busby Laura Sask \$2,596, B Byrne Lloydminster Sask \$2,656, J B Couture Debden Sask \$2,736, T Dahlseide Pierceland Sask \$2,356, G Derksen Borden Sask \$3,040, E J De Warle Dauphin Man \$2,014, R Dumont Rouyn-Noranda Que \$2,356, D Eddingfield Unity Sask \$2,261, R Everest Prince Albert Sask \$3,221, D Funk Paradise Hill Sask \$2,572, R H Gilbert Big River Sask \$2,648, A Gorst Meadow Lake Sask \$3,135, K Hamon Regina Sask \$2,720, M Hewald Montmartre Sask \$2,449, T Hradec Prince Albert Sask \$2,876, M Kotelko North Battleford Sask \$2,561, R Lafrance Riviere du Loup Que \$3,838, A Lepage Debden Sask \$3,021, G L'Heureux Jackfish Lake Sask \$3,990, G Lindman Saskatoon Sask \$5,024, R Loach New Liskeard Ont \$2,109, W Link St Paul Alta \$3,043, K Lytle Meadow Lake Sask \$2,850, W A Lytle Meadow Lake Sask \$3,800,

AGRICULTURE—Concluded

E McCubbing Unity Sask \$2,432, M McNeely Belleville Ont \$2,664, R A McTavish Asquith Sask \$4,120, N Moore Paradise Hill Sask \$2,544, J A Morris Gladstone Man \$2,399, H A Murray Roblin Man \$2,182, J Perot Cochin Sask \$3,496, L G Preece Whelan Sask \$2,546, D Robbie Lloydminster Sask \$2,592, J G Robinson Carberry Man \$4,856, B Roy Hoey Sask \$2,744, D B Sheriff Estevan Sask \$2,064, P Shukin Meadow Lake Sask \$2,033, W Simpson Shanty Bay Ont \$2,063, A D Swanton Dauphin Man \$4,370, B Thiele Dauphin Man \$2,596, A Thompson Elkhorn Man \$2,048, J Thomson Chesley Ont \$2,218, M Tymchatyn Leoville Sask \$4,788, W Utri Paynton Sask \$2,261, M A Valuck Leask Sask \$2,432, B M Wagner Wilkie Sask \$2,128, R Westhorpe Eddystone Man \$2,812, M Williams Manson Man \$2,330, G Wood Prince Albert Sask \$3,773, R C Yungmeyer Kamloops BC \$3,059.

Training of Tracing Dogs for Inspection \$10,160—Royal Canadian Mounted Police Ottawa Ont \$10,160.

Veterinary Services \$216,898—J M Barrette Sutton Que \$6,392, R Beauchemin Montreal Que \$10,779, C Beauliere Temiscaming Que \$6,324, A Berleur St Gregoire Que \$3,906, P E Billey Boucherville Que \$6,076, K Bingham Dauphin Man \$2,446, R Claveau Matane Que \$2,356, C L Coghlin Listowel Ont \$3,038, T J Colbert Dauphin Man \$4,709, K Davey Kemptville Ont \$4,340, D Dockstader Chester-ville Ont \$4,557, P E Dumas Nicolet Que \$2,015, A B Hawkes Yarmouth NS \$3,410, F Lamoureux Montreal Que \$2,057, T J Lawson Carman Man \$3,779, D C MacLennan Lethbridge Alta \$2,312, A Marchessault Bagot Que \$2,356, W Marold Souris PEI \$3,069, A Methot Bagot Que \$2,976, J P Murray Oxbow Sask \$4,666, W R Nicholson Weyburn Sask \$2,093, M Noll St Casimir Que \$5,084, P O'Donnell Richmond Que \$4,464, J N Perry Ottawa Ont \$3,248, G M Plummer Woodstock Ont \$2,904, M Prychidko Winnipeg Man \$3,976, R F Roelofson Campbellville Ont \$2,573, T Sanderson Listowel Ont \$4,991, A V Staden Redvers Sask \$2,093, G Sveinson Holland Man \$3,333, K J Tipper Mindenoya Ont \$2,062, J W Vanderwekken Iroquois Falls Ont \$2,480, M Vlahovich Ashern Man \$2,170, H Zuege Edmonton Alta \$10,304.

Other Types of Services \$108,619.

CANADIAN GRAIN COMMISSION PROGRAM

Acquisition Services \$17,611—Government of Canada—Department of Supply and Services Ottawa Ont \$17,611.

Commissionaire Services \$11,058—Canadian Corps of Commissionnaires Calgary Alta \$11,058.

Consultant Services \$18,310—J Freedman Winnipeg Man \$2,205, G D Wallace Winnipeg Man \$9,489.

Education Development and Training Services \$11,925—Government of Canada—Public Service Commission Ottawa Ont \$11,925.

Laundry and Related Services \$3,131.

Legal Services \$5,741—Government of Canada—Department of Justice Ottawa Ont \$5,741.

Regulation and Cancellation of Fees \$8,668.

Other Types of Services \$10,992.

CANADIAN DAIRY COMMISSION

Audit Services \$80,000—Government of Canada—Department of Supply and Services Ottawa Ont \$80,000.

Clerical and Stenographic Staff Assistance \$24,881—Office Overload Co Ltd Ottawa Ont \$24,881.

Consultative Committee \$21,840.

Other Types of Services \$3,465.

CANADIAN LIVESTOCK FEED BOARD

Management Consultants and Contract Research \$16,800—Nova Scotia Research Foundation Dartmouth NS \$6,600, Dr George Winter Vancouver BC \$10,000.

Secretarial and Stenographic Assistance \$4,541—Office Overload Co Ltd Montreal Que \$2,788.

Other Types of Services \$3,738.

COMMUNICATIONS

Cleaning Services by Contract \$132,187—André Blouin Aylmer Que \$2,892, Government of Canada—Department of Transport Ottawa Ont \$3,362, Sanco Ltd Ottawa Ont \$114,907.

Clerical and Secretarial Services \$95,720—DOT Personnel Services Ottawa Ont \$12,889, Miss 500 Ottawa Ont \$7,103, Miss Stacey Personnel Ottawa Ont \$19,895, Office Overload Co Ltd Ottawa Ont \$13,899, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$6,613, Personnel Pool Ottawa Ont \$3,042, Victor Personnel Ottawa Ont \$14,591.

Contract Services \$2,075,609—ADGA Ltd Ottawa Ont \$193,263, L Adjuk Inuvik NWT \$3,925, P S Anderson Vancouver BC \$2,829, Baker Lake Settlement Council Baker Lake NWT \$8,788, F Beardy Sioux Lookout Ont \$2,100, R Beaulieu Ottawa Ont \$5,290, Bell Canada Montreal Que \$13,685, Bell Canada—Northern Electric Research Ltd Ottawa Ont \$19,159, G Besson Montreal Que \$2,255, Big Trout Lake Band Council Big Trout Lake Ont \$4,753, N S Bonnyman Ottawa Ont \$3,116, C A Bowles Hull Que \$5,440 CAE Electronics Ltd Montreal Que \$18,201, Canada Systems Toronto Ont \$36,163, Canadian Design Services Ottawa Ont \$2,534, Canadian General Electric of Canada Ltd Toronto Ont \$38,356, Carleton Opinion Research Services Ltd Ottawa Ont \$14,025, Charette Designers Montreal Que \$3,556, Computing Devices of Canada Ltd Ottawa Ont \$60,644, Consumer's Association of Canada Ottawa Ont \$10,838, Control Data Ville St Laurent Que \$3,327, Cytechnics Ltd Ottawa Ont \$2,176, Data Crown Ltd Willowdale Ont \$25,118, Parke L Davis Toronto Ont \$10,499, Digital Equipment Ottawa Ont \$109,120, Digital Methods Ltd Ottawa Ont \$165,652, EDA Electronics Ltd Ottawa Ont \$4,634, Miss Eiko Emori Ottawa Ont \$3,286, Les Entreprises Hermes Inc Ottawa Ont \$13,236, J E Flett Vancouver BC \$2,025, Foster Design Wichita Kan USA \$56,943, Franfost Consultant Ltd Ottawa Ont \$6,264, P Gardiner Ottawa Ont \$22,129, L Haver Vancouver BC \$2,932, Honeywell Controls Ltd Willowdale Ont \$4,956, F Howard Ottawa Ont \$7,405, Hughes Aircraft Systems International Los Angeles Cal USA \$138,153, International Software Systems Ottawa Ont \$7,500, Jamieson and Radford Consultants Ltd Waterloo Ont \$14,190, Katcard Systems Consultants Ltd Ottawa Ont \$4,381, J Laffoon Ottawa Ont \$16,900, Arthur D Little of Canada Ltd Toronto Ont \$58,528, K Logan Montreal Que \$24,630, P McDonald Ottawa Ont \$2,310, MacGregor

COMMUNICATIONS—Continued

Industrial Electronics Carleton Place Ont \$12,479, Maritime Telegraph and Telephone Co Ltd Halifax NS \$13,500, Ian Martin Associates Ltd Toronto Ont \$45,159, Metro Media Association of Greater Vancouver Vancouver BC \$2,350, S F Murby Toronto Ont \$8,797, Office Overload Co Ltd Ottawa Ont \$4,915, Ottawa Customs Brokers Ottawa Ont \$18,940, Ottawa Mould Ottawa Ont \$27,009, A J Paldi Ottawa Ont \$5,474, PAS Action Services Vanier Ont \$2,850, Petrie Telecommunications Ltd Ottawa Ont \$34,555, Philco Ford of Canada Ltd Don Mills Ont \$412,973, Gisele Poisson Montreal Que \$13,467, Jacques Poisson Rosemere Que \$10,416, Price Wilson Ltd Ottawa Ont \$29,758, Quasar Systems Ltd Ottawa Ont \$25,532, RCA Ltd Ste Anne de Bellevue Que \$47,436, Gilles Robert et Associes Inc Montreal Que \$20,660, Donald C Robinson Beaconsfield Que \$9,328, Claire Dumais Sabourin Templeton Que \$4,180, Semco Instruments Co Ltd Ottawa Ont \$17,550, Sharon Electronics Ltd Ottawa Ont \$56,525, G Singh Ottawa Ont \$9,686, Sir George Williams University Montreal Que \$21,860, Spar Aerospace Products Ltd Toronto Ont \$91,618, Miss R Tizya Inuvik NWT \$3,745, United Aircraft of Canada Ltd Longueuil Que \$25,107, University of Montreal Montreal Que \$4,428, Wired World Inc Kitchener Ont \$2,000.

Data Processing \$278,597—Bell Canada Montreal Que \$18,618, Canadian General Electric Ottawa Ont \$3,121, Government of Canada—Department of Supply and Services Ottawa Ont \$7,525/Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$13,750, Mitre Corporation McLean Va USA \$24,250, Office Overload Co Ltd Ottawa Ont \$14,656, Ottawa Key-punch Service Ottawa Ont \$12,127, Project 2000 Computing Ottawa Ont \$3,600, Quasar Systems Ltd Ottawa Ont \$11,998, I P Sharp Associates Ltd Toronto Ont \$4,834, Softwarehouse Ltd Ottawa Ont \$100,818, TRW Data Systems Toronto Ont \$8,205, Urwick Currie and Partners Ltd Montreal Que \$54,000.

Engineering Services \$16,790—Government of Canada—Department of Public Works Ottawa Ont \$15,128.

Health and Welfare Services \$11,240—Government of Canada—Department of National Health and Welfare Ottawa Ont \$11,199.

Legal Services \$15,585—Charles M Dalfen Toronto Ont \$14,052.

Management Consulting Services \$683,341—ADGA Ltd Ottawa Ont \$4,750, C Arcand Ottawa Ont \$8,028, Claude Autin Quebec Que \$8,000, Bell Canada Montreal Que \$28,050, F G Bigham Ottawa Ont \$2,154, H Brune Brosard Que \$23,821, Canadian Cable Television Ottawa Ont \$7,500, W E Carruthers Dundas Ont \$17,234, Gordon Clarkson and Co Ottawa Ont \$11,500, Consumers Association of Canada Ottawa Ont \$3,375, R J Crowder Brampton Ont \$9,343, G K Davidson Ottawa Ont \$21,468, E G Digby Mount Royal Que \$10,323, H B Dulmage Associates Ltd Ottawa Ont \$30,750, Financial Research Ottawa Ont \$15,000, Pamela Fry Ottawa Ont \$10,620, J W Gartrell Mount Brydges Ont \$2,280, Government of Canada—Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$5,462, John G Harris Ottawa Ont \$7,764, Helmer & Tutton Ottawa Ont \$11,696, H Hudson

Ottawa Ont \$13,561, L E Lanning Ottawa Ont \$16,747, Dave Leonard Ottawa Ont \$7,131, K Logan Montreal Que \$4,339, N M Lopianowski Vancouver BC \$5,891, Michael A MacKenzie Montreal Que \$5,000, Samy A Mahmoud Ottawa Ont \$3,500, Manitoba Telephone System Winnipeg Man \$5,722, G F Mathewson Toronto Ont \$2,450, Tadek Matuszewski Montreal Que \$3,000, V C McCabe Burlington Ont \$11,935, T J Meek Toronto Ont \$26,229, R Morin Beaconsfield Que \$3,900, S F Murby Ottawa Ont \$20,250, G J Overtveld Ottawa Ont \$6,250, Petrie Telecommunications Ottawa Ont \$4,103, G D Quirin Toronto Ont \$2,450, D C Robinson Beaconsfield Que \$17,375, W A C Schultz Ottawa Ont \$21,031, D Smythe Regina Sask \$4,050, Sores Inc Montreal Que \$55,860, K Stein Ottawa Ont \$29,083, System Plan Limited Ottawa Ont \$9,000, R Taylor Ottawa Ont \$10,647, Tinto North American Services Ltd Toronto Ont \$4,789, F J Tomlinson Ottawa Ont \$7,996, Universities of: Laval Quebec Que \$12,576; Sir George Williams Montreal Que \$15,660 and Western Ontario London Ont \$3,294, Urwick Currie and Partners Ltd Montreal Que \$8,130, Videographe Inc Montreal Que \$4,800, Dr H J Von Baeyer Ottawa Ont \$34,358, E G Welch Ottawa Ont \$24,970.

Photo Reproduction Services \$27,849—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$11,211, Villemare Freres Ltd St Lambert Que \$8,202, Xerox of Canada Ltd Toronto Ont \$2,254.

Protection Services \$112,426—Canadian Corps of Commissioners Ottawa Ont \$73,651, Centurion Investigation Ltd Ottawa Ont \$3,844, Pinkertons of Canada Ltd Ottawa Ont \$32,926.

Research Contracts \$14,657,700—ADGA Ltd Ottawa Ont \$84,937, L M Agranove \$2,433, Alberta Government Telephone Edmonton Alta \$9,639, Robert E Babe Ottawa Ont \$4,050, Barringer Research Ltd Rexdale Ont \$4,812, Bell Canada Montreal Que \$20,333, Bell Northern Ottawa Ont \$10,850, Bruel and Kjaer Canada Ltd Pointe Claire Que \$159,323, Canadian Thin Films Ltd Burnaby BC \$3,000, Canadian General Electric Co Ltd Toronto Ont \$6,935, Computing Devices of Canada Ottawa Ont \$12,523, Digital Methods Ltd Ottawa Ont \$175,231, Ecole Polytechnique de Montreal Montreal Que \$31,565, Edmund Scientific Co Barrington NJ USA \$17,109, Government of Canada—Department of National Defence Ottawa Ont \$56,263, National Film Board Montreal Que \$38,022 and Department of Transport Ottawa Ont \$16,000, Hitech Canada Ottawa Ont \$12,000, Human Science Research Inc McLean Va USA \$15,732, Industrial Research Institute Windsor Ont \$5,920, Robert Levesque Hudson Heights Que \$4,000, N MacGregor Ottawa Ont \$4,999, Ian Martin Associates Ltd Toronto Ont \$12,536, Motorola Electronics Sales Ltd Willowdale Ont \$12,650, Nova Scotia Technical College Halifax NS \$7,580, G J Overtveld Ottawa Ont \$7,306, Petrie Telecommunications Ltd Ottawa Ont \$8,364, Quantum Science Palo Alto Cal USA \$9,145, Raytheon Canada Ltd Waterloo Ont \$15,150, RCA Ltd Ste Anne de Bellevue Que \$4,967,425, Reliability Laboratory Inc Mountain View Cal USA \$5,442, D S Robertson Ottawa Ont \$3,493, SED Systems Saskatoon Sask \$230,628, Sharon Electronics Ltd Ottawa Ont \$4,340, Benjamin D Singer London Ont \$6,214, Spar Aerospace Products Ltd Toronto Ont \$6,670,378, Spectrolab Sylmar Cal USA \$98,365, Texas Instruments Texas USA \$14,404, Thiokol Chemical Corporation New York NY USA \$60,459, Kalman C Toth Ottawa Ont

COMMUNICATIONS—Continued

\$9,672, United Aircraft of Canada Ltd Longueuil Que \$790,084, University of: Alberta Edmonton Alta \$7,954; Brandon Brandon Man \$11,695; British Columbia, Vancouver BC \$68,695; Carleton Ottawa Ont \$205,367; College London England \$3,357; Dalhousie Halifax NS \$12,424; Laval Quebec Que \$21,794; Laurentian Sudbury Ont \$3,644; McGill Montreal Que \$37,486; McMaster Hamilton Ont \$27,367; Memorial St John's Nfld \$7,000; Montreal Montreal Que \$53,733; New Brunswick Fredericton NB \$15,747; Ottawa Ottawa Ont \$39,819; Quebec Ste Foy Que \$7,475; Queen's Kingston Ont \$131,102; Saskatchewan Regina Sask \$21,525; Sherbrooke Sherbrooke Que \$22,400; Simon Fraser Burnaby BC \$8,184; Sir George Williams Montreal Que \$26,246; Toronto Toronto Ont \$74,478; Waterloo Waterloo Ont \$83,433; Western Ontario London Ont \$69,800 and York Downsview Ont \$15,846, Urwick Currie and Partners Ltd Montreal Que \$36,884, Dr J R Weston Ottawa Ont \$2,500.

Scientific Services \$235,062—Canadian General Electric Co Ltd Ottawa Ont \$9,244, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont \$7,647; Department of National Defence Ottawa Ont \$35,000; Department of Supply and Services Ottawa Ont \$118,704 and Treasury Board—National Research Council Ottawa Ont \$23,127, RCA Ltd Ste Anne de Bellevue Que \$38,798.

Training and Educational Services \$373,849—Berlitz School of Languages Ottawa Ont \$164,252, S Bryson Ottawa Ont \$2,229, Complex Electronics Ltd Montreal Que \$3,000, Designetics International Inc Waterloo Ont \$2,000, C Kent Ottawa Ont \$3,731, Management Renewal Ltd Ottawa Ont \$7,675, Massachusetts Institute of Technology Boston Mass USA \$3,476, B Millar Ottawa Ont \$2,137, Susan E Reid Ottawa Ont \$3,122, Government of Canada—Public Service Commission Ottawa Ont \$52,393, Anne Richardson Lucerne Que \$2,955, G Tardiff Huntingdon Que \$2,347, University of: Stanford Stanford Cal USA \$2,961 and York Downsview Ont \$9,653, D White Consultants Inc Germantown Me USA \$4,296.

Other \$2,157,835—Mrs Toinette Allen Ottawa Ont \$4,513, J E Arsenault Stittsville Ont \$12,122, AGDA Limited Ottawa Ont \$4,000, H Baskin Ottawa Ont \$5,542, G R Beaumont Kanata Ont \$8,232, Bell Canada Montreal Que \$4,652, Bell Canada—Northern Research Ltd Ottawa Ont \$39,480, T M Black Ottawa Ont \$2,540, Mrs G Bourguignon Ottawa Ont \$4,475, W D Boyce Ottawa Ont \$27,848, L D Braun Kanata Ont \$23,142, A S Brown Ottawa Ont \$17,841, N Brown Ottawa Ont \$3,265, Ronald Buckingham Ottawa Ont \$22,890, J D Caron Aylmer Que \$3,562, Oman Casson Ottawa Ont \$7,150, D Caswell Ottawa Ont \$7,244, M D Chagnon Ottawa Ont \$2,775, A D Challoner Ottawa Ont \$20,176, A B Churgin Cote St Luc Que \$10,684, Comet Erectors Ltd Ottawa Ont \$4,248, Computing Devices of Canada Ltd Ottawa Ont \$9,975, Comstock International Ltd Ottawa Ont \$2,997, C Copeman Manotick Ont \$5,829, W F Croskery Ottawa Ont \$18,703, G J J Cwynar Ottawa Ont \$14,750, W A Davis Edmonton Alta \$2,000, DCF Systems Ltd Toronto Ont \$22,770, Digital Equipment of Canada Ltd Ottawa Ont \$4,047, P Dunne Ottawa Ont \$2,190, T A Eastland Ottawa Ont \$23,451, Edmund Scientific Co Barrington NJ USA \$12,000, R R de B Edwards Ottawa Ont \$20,598, M Fruitman Ottawa Ont \$19,806, H S Gellman Ottawa Ont \$2,326, K Gindl Toronto Ont \$13,673, Government of Canada—Department of National Defence Ottawa Ont \$2,950; Secretary of State—Public Archives

Ottawa Ont \$10,938; Department of Supply and Services Ottawa Ont \$889,648; Department of Transport Ottawa Ont \$2,732 and Treasury Board—National Research Council Ottawa Ont \$2,800, R Gray Ottawa Ont \$4,640, T Hayman Ottawa Ont \$9,551, K W Hill Ottawa Ont \$20,364, Hitech Canada Ltd Ottawa Ont \$32,877, C J Holden Ottawa Ont \$25,330, J A Hunter Manotick Ont \$21,534, Hurdman Bros Ottawa Ont \$8,278, John Ingram Cotton West Montrose Ont \$26,550, Dr T A J Keefer Ottawa Ont \$14,725, B W Kinney Ottawa Ont \$22,549, Dr W Kuzyk Ottawa Ont \$21,681, Samuel Lampert & Co Ltd Ottawa Ont \$3,875, Guy Lapointe Ottawa Ont \$2,109, F A Laurin Corporation Ltd Ottawa Ont \$19,261, A Lefebvre Ottawa Ont \$4,425, John Lit Quebec Que \$2,000, R Luiz Ottawa Ont \$4,349, N MacGregor Ottawa Ont \$6,287, Mail-O-Matic Printing Ottawa Ont \$4,414, F S Maxwell Ottawa Ont \$19,828, J L May Ottawa Ont \$6,508, McLaurin Construction Ltd Ottawa Ont \$2,600, D V McMillen Ottawa Ont \$9,404, J McPhail Almonte Ont \$4,050, C R McQueen Kanata Ont \$4,320, N Mendenhall Pointe Gatineau Que \$3,493, D J Morland Toronto Ont \$2,200, J W Newbold Ottawa Ont \$25,866, E Newhall Rexdale Ont \$24,000, W P Nolting Ottawa Ont \$16,841, P Nahanni Yellowknife NWT \$5,000, Wendy O'Flaherty Vancouver BC \$3,696, C Osgood Cranbury NJ USA \$17,185, Ottawa Mould Craft Ltd Ottawa \$8,025, T D Overhill Engineering Ltd Ottawa Ont \$6,888, J A Parker Richmond Ont \$4,752, W F Payne Carp Ont \$20,566, C L Petersen Ottawa Ont \$5,000, R T Pfeiffer Wakefield Que \$17,026, W G Piskor Ottawa Ont \$21,522, L Poirier Quebec Que \$4,000, J B Pollard Ottawa Ont \$14,995, J R Powell Ottawa Ont \$22,130, Dr B Rosario Toronto Ont \$3,650, R Sennett Toronto Ont \$7,700, E St Clair Gantz White Plains Cal USA \$19,266, Sharon Electronics Ottawa Ont \$8,605, J F Shaw Ottawa Ont \$8,999, S Stanzel Carleton Place Ont \$3,408, Carolyn G Steele Ottawa Ont \$3,476, E A Stipandic Ottawa Ont \$23,750, J Stoller Ottawa Ont \$4,130, T D Overhill Engineering Ltd Ottawa Ont \$6,249, C P Tou Halifax NS \$3,075, Tree of Peace Yellowknife NWT \$2,165, Tyhavin Construction Ltd Vanier Ont \$9,339, University of: McMaster Hamilton Ont \$9,993; Waterloo Waterloo Ont \$7,492 and Western Ontario London Ont \$7,267; Gordon Woods & Co Toronto Ont \$149,599, Patricia J Woods Ottawa Ont \$4,982, G Zurakowski Ottawa Ont \$4,657.

Miscellaneous \$29,669.

Canadian Radio Television Commission

Abstracting Services \$15,000—Orba Information Ltd Montreal Que \$15,000.

Advertising Services \$11,661—Carleton Cowan Public Relations Limited Ottawa Ont \$11,661.

Consultant Services \$238,027—D E M Allen and Associates Limited Winnipeg Man \$3,710, S Benzekri Ottawa Ont \$4,000, Betec Telecommunications Inc Manotick Ont \$5,000, P Boucher Longueuil Que \$2,408, Jean Bruce Ottawa Ont \$2,700, S Callary Montreal Que \$2,000, Carleton University Ottawa Ont \$7,367, N Cloutier Hull Que \$4,680, A G Day Ottawa Ont \$2,878, A Dunlop Ottawa Ont \$2,621, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont \$17,000 and Bureau of Management Consulting Ottawa Ont \$7,212, P Hindley Vancouver BC \$2,750, Kage Associates Ottawa Ont \$4,350, P Labarre St Lambert Que \$4,581, L Mitchell Ottawa Ont \$3,000, D A Mowat Ottawa Ont \$2,750, C R Nelson Hudson Que \$14,340, D J Pepper Ottawa Ont \$11,600, Raymond

COMMUNICATIONS—Concluded

Chabot Martin Paré et Associés Montreal Que \$8,650, The Canada Consulting Group Toronto Ont \$48,734, S Thérien Aylmer Que \$2,528, The Thorne Group Ltd Toronto Ont \$15,400, G Vinet Montreal Que \$2,591, D A Young Ottawa Ont \$2,820.

Editing and Typesetting Services \$4,362—Alphatest Limited Ottawa Ont \$4,362.

Hospitality \$6,661.

Legal Services \$55,686—Campbell Godfrey and Lewtas Toronto Ont \$8,702, DuVernet Carruthers Toronto Ont \$13,718, Geoffrion and Prud'homme Montreal Que \$2,776, Hoyt Mockler Allen Dixon and Godin Fredericton NB \$9,449, McCarthy and McCarthy Toronto Ont \$11,186, Palmer O'Connell Leger Turnbull and Turnbull Saint John NB \$4,235, Richmond C E Wilson Ottawa Ont \$3,306.

Membership Fees \$10,337—BBM Bureau of Measurement Toronto Ont \$10,080.

Protection of Services \$5,588—Canadian Corps of Commissioners Ottawa Ont \$5,588.

Reporting Services \$42,538—B Prouse Reporting Services Toronto Ont \$42,538.

Secretariat and Office Services \$28,630—Office Overload Co Ltd Ottawa Ont \$16,649, Ottawa Hull Bilingual Personnel Bilingue Ltée Ottawa Ont \$8,409, Miss Stacey Personnel Ottawa Ont \$3,572.

Training Educational Services \$39,817—Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont \$26,835, Advanced Management Inc New York NY USA \$2,193.

Miscellaneous Services \$5,117.

CONSUMER AND CORPORATE AFFAIRS**ADMINISTRATION AND INFORMATION SERVICES**

Accounting Services \$13,550—Government of Canada—Department of Supply and Services Ottawa Ont \$13,550.

Advertising Consultants \$168,507—Vickers and Benson Ltd Toronto Ont \$168,507.

Analyst Fees \$13,118—Group Five Consulting Ltd Ottawa Ont \$6,506, W McCallin Ottawa Ont \$4,761.

Courses and Tuition \$29,525—Government of Canada—Department of Supply and Services Ottawa Ont \$22,822.

Data Processing Services \$212,088—Com Share Ltd Ottawa Ont \$19,793, Government of Canada—Department of Computer Services Ottawa Ont \$2,198; Energy Mines and Resources Ottawa Ont \$12,026 and Statistics Canada Ottawa Ont \$10,081, IBM Canada Ltd Don Mills Ont \$14,635, System Dimensions Ltd Ottawa Ont \$152,160.

Graphic Services \$15,889—F Organ Ottawa Ont \$2,516

Photography Services \$13,641—Photo Feature Ltd Ottawa Ont \$3,893, Visual Education Centre Toronto Ont \$4,340.

Protection Services \$23,544—Canadian Corps of Commissioners Ottawa Ont \$23,544.

Research Services \$100,889—L Assad Ottawa Ont \$2,018, A Breton Ottawa Ont \$9,425, Canadian Inter Mark Ltd Toronto Ont \$5,940, Casselman Woodcraft and Co Casselman Ont \$3,987, P A Cumming Downsview Ont \$15,790, Daniel Starch Canada Ltd Toronto Ont \$11,675, T Hennessy Ottawa Ont \$2,577, B Hough Ottawa Ont \$2,800, M Racine Casselman Ont \$3,317, Radio TV News Monitoring Services Ltd Dorval Que \$8,139, University of Guelph Guelph Ont \$33,738.

Secretarial and Office Services \$123,579—Office Overload Co Ltd Ottawa Ont \$78,063, Personnel Pool Ottawa Ont \$2,748, Miss Steacy Personnel Ottawa Ont \$33,101, Miss Carolyn Summer Ottawa Ont \$2,870.

Translation Fees \$2,730—Canadian Scene Toronto Ont \$2,730.

Other Types of Services \$102,941—B J Hunter Directories Montreal Que \$7,207, J A Leah Ottawa Ont \$3,536, Portage View Investments Corp Hull Que \$2,743, P Sherling Ottawa Ont \$2,324.

CONSUMER AFFAIRS PROGRAM

Consultant Services \$41,951—Canada Consulting Group Toronto Ont \$18,364, E M Crown Edmonton Alta \$4,326, Government of Canada—Department of Supply and Services Ottawa Ont \$8,390, L G Howden Ottawa Ont \$3,804, K F Tupper Ottawa Ont \$4,200.

Courses and Tuition Fees \$9,693.

Honorariums \$5,000—Harold Buchwald Winnipeg Man \$5,000.

Protection Services \$19,250—Canadian Corps of Commissioners Ottawa Ont \$19,250.

Research Services \$104,235—Bull Housser and Tupper Vancouver BC \$2,908, Canadian Standards Association Rexdale Ont \$5,000, Fernand Carriere Ottawa Ont \$5,391, Denise J Cote Hull Que \$2,673, James D Forbes Vancouver BC \$46,848, Gyllian Gervais Ottawa Ont \$2,098, Government of Canada—National Research Council Ottawa Ont \$4,555, Irwin Industries Canada Limited Fort Erie Ont \$4,879, Marcia H Rioux Ottawa Ont \$2,500, Edward Suen Ottawa Ont \$4,795.

Secretarial and Office Services \$86,589—Miss Stacey Personnel Ottawa Ont \$17,525, Office Overload Co Ltd Ottawa Ont \$38,492, Personnel Pool Ottawa Ont \$20,797.

Other Types of Services \$222,889—Government of Canada—Department of Supply and Services Ottawa Ont \$196,326.

CORPORATE AFFAIRS PROGRAM

Accounting Services \$171,016—Government of Canada—Department of Supply and Services Ottawa Ont \$171,007.

Analyst Services \$9,841—Systems Approach Ltd Ottawa Ont \$9,515.

Consulting Services \$77,192—Cleland Associates Ltd Toronto Ont \$3,200, Government of Canada—Department of Supply and Services Ottawa Ont \$13,374, W Grover Downsview Ont \$19,146, Systems Dimensions Ltd Ottawa Ont \$36,195.

Courses and Tuition \$40,553—Advance Management Research Inc New York NY USA \$2,583, Berlitz School of Languages Ottawa Ont \$2,138, Government of Canada—Public Service Commission Ottawa Ont \$29,763.

CONSUMER AND CORPORATE AFFAIRS—Concluded

Data Processing \$27,476—Accur Punch Ottawa Ont \$19,739, Data Cap Ltd Ottawa Ont \$7,738.

Legal Services \$35,970—Government of Canada—Department of Justice Ottawa Ont \$6,100, Montreal Trust Co Montreal Que \$2,989, C V W Whitfield Montreal Que \$2,587.

Microfilm \$2,994—Government of Canada—Public Archives Ottawa Ont \$2,879.

Research Services \$130,126—P A Cumming Downsview Ont \$4,290, B J Davis Windsor Ont \$2,500, Farris Vaughan Willis and Murphy Vancouver BC \$29,257, Government of Canada—Department of Supply and Services Ottawa Ont \$8,274, P Hartman Ottawa Ont \$3,776, G E Kaiser Toronto Ont \$6,496, M Martin Ottawa Ont \$3,460, D Magnusson Kingston Ont \$14,354, F Pepin Ottawa Ont \$2,555, F W Simons Ottawa Ont \$2,497, Tory Tory Deslauriers Toronto Ont \$14,203, World Searchers Inc Silver Springs Maryland USA \$2,927.

Secretarial and Office Services \$75,796—H V Chapman and Assoc Toronto Ont \$11,844, Office Overload Co Ltd Ottawa Ont \$16,475, Office Personnel Ottawa Ont \$10,739, Place du Portage Personnel Hull Que \$10,611, Miss Stacey Personnel Ottawa Ont \$19,611.

Other Types of Services \$33,839—M Hoart Ottawa Ont \$2,350, Government of Canada Ottawa Ont \$5,757.

COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM

Courses and Tuition \$5,511.

Court Reporters \$15,375—Nethercut and Company Ltd Toronto Ont \$12,847.

Legal Services \$232,720—E J Conroy Sudbury Ont \$2,610, K B Cox Victoria BC \$2,214, P Decory Toronto Ont \$3,036, K Eaton Halifax NS \$17,354, W C Graham Ottawa Ont \$3,153, D R H Heather Toronto Ont \$53,466, W L Hoyt Fredericton NB \$22,919, W C Lech Peterborough Ont \$2,949, J P McCaffery Calgary Alta \$68,107, F Mercier Montreal Que \$3,528, M Morrissey London Ont \$2,010, R G Murray Ottawa Ont \$3,022, B J Pateras Montreal Que \$24,643.

Microfilm Processing \$16,067.

Research Services \$19,579—Econ Consulting Limited Winnipeg Man \$3,640, A R Power Ottawa Ont \$3,795, Public Policy Concern Ottawa Ont \$5,000, K Wells Ottawa Ont \$2,119.

Other Types of Services \$19,736.

FOOD PRICES REVIEW BOARD

Analyst Fees \$6,720—Corporation House Ottawa Ont \$6,720.

Data Processing Services \$13,387—IBM Canada Ltd Don Mills Ont \$5,285, Systems Dimensions Ltd Ottawa Ont \$8,091.

Research Services \$207,558—K Acheson Ottawa Ont \$2,190, Agricultural Economics Research Council of Canada Ottawa Ont \$6,600, Appleton Association Manotick Ont \$4,865, Canadian Economic Services Ltd Ottawa Ont \$69,705, R I

Cohen Montreal Que \$20,192, Coopers and Lybrand Ottawa Ont \$16,888, Financial Research Institute Montreal Que \$6,289, J Finn Ottawa Ont \$2,427, P Harrison Ottawa Ont \$5,085, R Kelly Ottawa Ont \$4,475, R M A Loynes Winnipeg Man \$2,775, D L MacFarlane Montreal Que \$10,950, P S Ross and Partners Ottawa Ont \$18,019, D C Smith Saint John NB \$4,373, T A Watts Guelph Ont \$4,558.

Secretarial and Office Services \$13,271—Office Overload Co Ltd Ottawa Ont \$6,266, Personnel Pool Ottawa Ont \$3,253, Victor Temporaries Cambridge Ont \$2,725.

Other Types of Services \$55,888—G L Burton Ottawa Ont \$19,040, J Major Ottawa Ont \$2,615, E Root Ottawa Ont \$8,200, W G Thompson Ottawa Ont \$5,900.

ENERGY, MINES AND RESOURCES

ADMINISTRATION PROGRAM

Accounting Services \$47,311—Government of Canada—Department of Supply and Services Audit Services Bureau Ottawa Ont \$47,311.

Scientific Services \$20,017—Digital Methods Ltd Ottawa Ont \$3,327, Intendes Research Foundation Thomasburg Ont \$4,500, H Morrisette Ottawa Ont \$4,878.

Training Educational Services \$37,920

Health and Welfare Services \$49,994.

Protection Services \$54,404—Canadian Corps of Commissioners Ottawa Ont \$50,139.

Computer Services \$260,289—Alphatext Ottawa Ont \$22,743, Canadian General Electric Co Ltd Toronto Ont \$6,080, Datacap Ltd Ottawa Ont \$12,802, Dataline Systems Ltd Toronto Ont \$13,416, Digitech Ltd Calgary Alta \$17,901, IBM Don Mills Ont \$2,744, Ottawa Key punch Services Ottawa Ont \$4,594, Systems Dimensions Ltd Ottawa Ont \$29,514, University of: British Columbia Vancouver BC \$8,590; Calgary Alta \$2,568 and Victoria BC \$5,645.

Other Services \$93,707—Baron's Auto House Ltd Weston Ont \$3,858, J Bell Ottawa Ont \$18,900, Collins Joyce and Co Ltd Mississauga Ont \$5,280, H Morrisette Ottawa Ont \$3,969, Office Overload Co Ltd Ottawa Ont \$3,386, Personnel Pool Ottawa Ont \$10,190, Vail's Ottawa Ont \$5,148.

MINERAL AND ENERGY RESOURCES PROGRAM

Engineering Services \$828,010—Acres Consulting Services Ltd Niagara Falls Ont \$24,953, Australian Rock Engineering Linfield NSW Australia \$11,028, L M Boisert Quebec Que \$2,000, R D Call Tucson Ariz USA \$3,394, Canadian Longyear Ltd North Bay Ont \$19,488, Canex Placer Ltd Endako BC \$6,383, Cape Breton Development Corp Sydney NS \$32,947, Centre de Développement Technologique de de l'École Polytechnique de Montréal Montreal Que \$52,347, J M Couetdic Calgary Alta \$10,854, Dames and Moore Toronto Ont \$41,047, J R Eickmeier Engineering Ltd Calgary Alta \$3,798, Fenix and Scisson Ltd Tulsa Okla USA \$22,311, Gaspé Copper Mines Ltd Murdochville Que \$71,467, Geomines Ltd Montreal Que \$15,404, Golder Brawner Assoc Vancouver BC \$53,872, Government of Alberta Edmonton Alta \$61,526, Heath and Sherwood Drilling Toronto Ont \$5,534, Inspiration Drilling Operations Dresser Industrial Products Ltd Toronto Ont \$12,163, Kenting Earth Sciences Ottawa Ont \$9,000, Manpower

ENERGY, MINES AND RESOURCES—Continued

Business Service Ottawa Ont \$3,237, Piteau Gadsby Mcleod Ltd North Vancouver BC \$20,440, Queen's University Kingston Ont \$56,269, Smith and Bray Engineering Ltd Kingston Ont \$65,693, University of Alberta Edmonton Alta \$72,989, University of Arizona Tucson Ariz USA \$24,454, University of British Columbia Vancouver BC \$77,167.

Scientific Services \$2,914,482—H Aass Aero Engineering Ltd Ottawa Ont \$29,900, A C Bartlett-Page Ottawa Ont \$9,054, Aero Photo Inc Ste Foy Que \$4,500, J C Beauvillain Calgary Alta \$3,641, Bechtel Canada Ltd St Laurent Que \$25,000, A Becker Montreal Que \$3,358, J Beland Montreal Que \$3,000, J Bell Ottawa Ont \$15,750, Bondar-Clegg and Co Ltd Ottawa Ont \$14,306, A Brown Ottawa Ont \$16,770, M Camfield Ottawa Ont \$4,192, Canadian Stratigraphic Service Ltd Calgary Alta \$83,215, K Chalmers Ottawa Ont \$3,266, Coots-Coddington Photographic Service Vancouver BC \$4,942, Cross Canada Flights Ltd Ottawa Ont \$2,623, Dataplotting Services Ltd Don Mills Ont \$6,785, Digitech Ltd Calgary Alta \$33,491, G R Dumas Vancouver BC \$4,773, Federated Genco Ltd Lachine Que \$4,144, Geotrex Limited Ottawa Ont \$477,165, C H Glaude Ottawa Ont \$2,973, C F Gleeson and Assoc Ottawa Ont \$20,000, H Helmstaedt Baie d'Urfe Que \$11,150, J R Henderson Allendale Mich USA \$3,234, A Ignatieff Ottawa Ont \$7,574, Government of Canada—Information Canada Ottawa Ont \$3,907, Jordan Lewis and Jose Calgary Alta \$8,679, Kenting Earth Sciences Ottawa Ont \$630,491, R Ludvigsen Calgary Alta \$2,140, J G MacDonald Vancouver BC \$2,090, B A McGee Silver Springs Maryland USA \$4,140, M A McKellor Ottawa Ont \$20,520, J W Meir Ottawa Ont \$2,500, Memorial University St John's Nfld \$3,000, Northcan Engineering and Management Ltd Calgary Alta \$19,386, Northway Survey Corp Toronto Ont \$5,930, Nova Scotia Research Foundation Dartmouth NS \$5,958, A V Okulitch Vancouver BC \$13,986, Personal Plane Services Ltd Ottawa Ont \$3,268, Powercomp Associates Ltd Saskatoon Sask \$2,340, Precambrian Mining Services Yellowknife NWT \$4,000, Province of Quebec Quebec Que \$248,750, Research and Productivity Council Fredericton NB \$19,000, Riley's Datashare Intern'l Calgary Alta \$43,101, I Schroeder Dartmouth NS \$3,270, J Soukup Stittsville Ont \$2,003, J C Sproule and Assoc Ltd Calgary Alta \$24,000, J S Springer Thornhill Ont \$14,033, Survair Ltd Ottawa Ont \$6,938, Telecommander Instruments Calgary Alta \$2,980, Terra Surveys Ltd Ottawa Ont \$15,936, R S Uhler University of: British Columbia Vancouver BC \$3,664; Alberta Edmonton Alta \$17,235; Saskatchewan Saskatoon Sask \$2,020 and Toronto Toronto Ont \$15,977, D S Virk Calgary Alta \$13,320, F M Vokes Ottawa Ont \$4,912, H Walker Dartmouth NS \$2,727, J Walker Dartmouth NS \$3,051, W A Wall Kemptville Ont \$4,000, Westburn Engineering Division Calgary Alta \$14,772, S Workman Calgary Alta \$5,700, A Zariski Halifax NS \$3,549.

Training Educational Services \$152,936.

Protection Services \$188,768—Canadian Corps of Commissioners Calgary Alta \$24,216 and Ottawa Ont \$159,471.

Computer Services \$667,019.

Other Services \$525,366—J Bamburak Winnipeg Man \$7,805, Campagna Bros Machine Shop Ltd Ottawa Ont \$2,030, Campbell Reproductions Ottawa Ont \$2,540, H V Chapman and Assoc Ltd Toronto Ont \$3,016, Collins Joyce and Co Ltd Mississauga Ont \$13,765, Commodities Research Unit Ltd

Ottawa Ont \$6,750, P B Corbin Toronto Ont \$3,450, M Craig Ottawa Ont \$3,579, L Desrosiers Ottawa Ont \$4,204, Digitech Ltd Calgary Alta \$21,767, C Dixon Ottawa Ont \$4,781, DOT Personnel Services Toronto Ont \$9,313, E I Evans Ottawa Ont \$3,496, R Fisher Elliot Lake Ont \$5,520, D W Flint Ottawa Ont \$11,515, R Forbes Ottawa Ont \$3,806, Golden Rule Bindery Oshawa Ont \$2,007, S Hamilton Ottawa Ont \$8,015, Charles Higgerty Ltd Ottawa Ont \$3,608, Independent Linen Service Ottawa Ont \$3,214, Industrial Overload Ottawa Ont \$2,380, International Bureau for Development Ottawa Ont \$15,000, L S Jen Ottawa Ont \$5,136, D C Kaminen Ottawa Ont \$4,666, D W Kusel Ottawa Ont \$4,515, C Laffoon Ottawa Ont \$2,025, R Leenders London Ont \$15,000, MacKenzie and Assoc Melbourne Que \$6,757, G E McFadyen Ottawa Ont \$4,615, D H Millen Bedford NS \$4,775, Office Overload Co Ltd Ottawa Ont \$21,347, Ontario Safety League Toronto Ont \$12,000, Ottawa and District Association for the Mentally Retarded Ottawa Ont \$4,961, PAS Action Services Ottawa Ont \$11,585, Personnel Pool Ottawa Ont \$17,179, Personnel Pool Temporary Office Services Ottawa Ont \$2,742, Petroleum Society of CIM Montreal Que \$6,280, Rehabilitation Foundation for the Disabled Toronto Ont \$10,201, Riley's Datashare Intern'l Calgary Alta \$2,662, Saskatchewan Research Council Saskatoon Sask \$21,778, R Scott Woodlawn Ont \$5,261, Miss Stacey Personnel Ottawa Ont \$37,100, Stevenson Raines Barrett Hutton Seton and Partners Calgary Alta \$14,408, Thorburn Mining Ltd New Glasgow NS \$9,443, Urwick Currie and Partners Ltd Montreal Que \$4,900, University of: Alberta Edmonton Alta \$41,082 and Manitoba Winnipeg Man \$19,150, We Healdath Victoria BC \$11,826, G Wong Ottawa Ont \$4,944, M Woodley Ottawa Ont \$4,392.

EARTH SCIENCES PROGRAM

Engineering Services \$342,310—E Baker Toronto Ont \$11,260, Bondar-Clegg and Co Ltd Ottawa Ont \$2,972, Canadian Engineering Surveys Co Ltd Edmonton Alta \$15,975, Delta Design and Drafting Services Bramalea Ont \$13,560, M P Dolbey Toronto Ont \$14,602, Eastman Oil Well Survey Co Ltd Calgary Alta \$5,805, E D A Electronics Ottawa Ont \$5,791, Donald Fisher and Assoc Ltd Prince Albert Sask \$15,533, K Holthusen Arnprior Ont \$8,066, Industrial Motor Services Saskatoon Sask \$4,448, F E Johnston Drilling Co Ottawa Ont \$3,016, Kenting Big Indian Drilling Calgary Alta \$29,609, E Kosko Ottawa Ont \$2,900, MacDonald Dettwiler and Assoc Ltd Vancouver BC \$9,517, Narwhal Arctic Service Calgary Alta \$2,415, S E D Systems Ltd Saskatoon Sask \$105,626, Stanley Assoc Engineering Ltd Edmonton Alta \$3,499, Underwood McLellan and Assoc Ltd Saskatoon Sask \$4,097, University of: Chicoutimi Chicoutimi Que \$3,609 and Sherbrooke Sherbrooke Que \$11,709, Vibr-X Exploration Calgary Alta \$30,000, R L Walker and Partners Ottawa Ont \$5,000, Wedgewood Engineering Ltd Etobicoke Ont \$19,361.

Scientific Service \$2,136,142—ADGA Ottawa Ont \$2,460, N F Alley Calgary Alta \$12,900, T Antonacopoulos Ottawa Ont \$5,992, Aquitaine Co of Canada Ltd Calgary Alta \$5,948, Barringer Research Ltd Toronto Ont \$28,907, C S Beals Manotick Ont \$2,000, J R Belanger Ottawa Ont \$9,776, Bondar-Clegg and Co Ltd Ottawa Ont \$11,998, A N Boydell Ottawa Ont \$8,952, T C Brownlee Ottawa Ont \$3,801, C A E Electronics Ltd Montreal Que \$47,410, Cam Bay Sports and Electric Cambridge Bay NWT \$2,400, Canadian Astronautics Ottawa Ont \$3,340, Canadian Design Service Co Ltd Toronto Ont \$16,117, Centre for Applied Research

ENERGY, MINES AND RESOURCES—Concluded

and Engineering Design Incorporated Hamilton Ont \$15,000, C S Churcher Toronto Ont \$2,500, Computing Devices of Canada Ltd Ottawa Ont \$329,627, Consulting Design Group of Canada Ottawa Ont \$5,048, G Cox Lasalle Que \$8,424, E R A Sciences Ltd Calgary Alta \$10,145, D A Fisher Ottawa Ont \$6,000, Donald Fisher and Assoc Ltd Prince Albert Sask \$2,020, D M Fisher Ottawa Ont \$2,055, Golder Assoc Ottawa Ont \$5,930, R L Good Kingston Ont \$7,855, J F R Gower Victoria BC \$13,977, G Gracie Mississauga Ont \$5,344, Gregory Geoscience Ltd Ottawa Ont \$34,428, W Hardy Calgary Alta \$10,078, L J Harris Ottawa Ont \$10,500, A Irsa Calgary Alta \$4,800, Kenting Exploration Services Ltd Calgary Alta \$22,297, E Kostis Ottawa Ont \$2,100, P J Kurfurst Ottawa Ont \$8,535, W F Ladan Roxboro Que \$15,198, R M Lafontaine Pointe Gatineau Que \$3,750, Lakehead University Thunder Bay Ont \$7,840, Philip A Lapp Ltd Toronto Ont \$58,344, F N Lavery Ottawa Ont \$4,375, J G Linders Waterloo Ont \$13,171, D G Lindsay Ottawa Ont \$22,661, J M Lugtigheid Brampton Ont \$3,150, J L Luthernauer Ottawa Ont \$2,400, G A MacInnis Ottawa Ont \$2,100, McGill University Montreal Que \$38,880, McKelvey Toronto Ont \$2,694, P McLaren Ottawa Ont \$10,605, Memorial University of Newfoundland St John's Nfld \$27,747, E Mitchell Ottawa Ont \$2,661, R L Monroe Ottawa Ont \$5,287, Government of Canada—National Defence Ottawa Ont \$230,194, N F Nixon Ottawa Ont \$4,050, Observatoire de Geophysique College Jean-de-Brébeuf Montreal Que \$3,250, Ocean Science Assoc Halifax NS \$5,111, Office Overload Co Ltd Ottawa Ont \$2,837, B E Ratford Ottawa Ont \$5,400, K E Ricker Nanaimo BC \$10,450, K W Savigny Calgary Alta \$3,500, S D L Software Division Ottawa Ont \$88,497, S E D Systems Saskatoon Sask \$25,103, Systems Engineering Assoc Ltd Baden Ont \$20,886, B Taylor (Barge) Edmonton Alta \$21,559, Terra Surveys Ltd Ottawa Ont \$41,034, A J F Thibault Casselman Ont \$4,117, D W Thomson Ottawa Ont \$11,643, D Truax Victoria BC \$4,200, University of: Alberta Edmonton Alta \$16,025, British Columbia Vancouver BC \$6,950, Guelph Guelph Ontario \$6,561, Laval Quebec Que \$34,965, Manitoba Winnipeg Man \$9,870, New Brunswick Fredericton NB \$2,466, Toronto Toronto Ontario \$17,199 and York Downsview Ont \$12,234, D Wolf Calgary Alta \$2,035.

Training Educational Services \$160,226—Berlitz School of Languages Ottawa Ont \$4,518.

Protection Services \$148,755—Canadian Corps of Commissioners Calgary Alta \$14,258 and Ottawa Ont \$126,035.

Computer Services \$724,508—Digital Equipment of Canada Ltd Ottawa Ont \$4,444.

Other Services \$563,036—Campbell Reproductions Ottawa Ont \$2,661, DOT Personnel Service Toronto Ont \$3,562, Charles Higerty Ltd Ottawa Ont \$14,821, Independent Linen Service Ottawa Ont \$8,757, Industrial Overload Ottawa Ont \$10,531, Kenting Earth Sciences Ottawa Ont \$44,717, Lockwood Survey Corp Ltd Toronto Ont \$40,000, Lockwood Survey Corp Ltd Vancouver BC \$17,503, Loomis Vancouver BC \$2,054, MacDonald Dettwiler and Assoc Ltd Vancouver BC \$16,261, Minnesota Mining and Manufacturing Co Saint Paul Minn USA \$14,197, Montreal Engineering Co Ltd Montreal Que \$4,000, Narwhal Arctic Service Calgary Alta \$2,583, Office Overload Co Ltd Ottawa Ont \$42,264, Rideau Microwave Ltd Ottawa Ont \$18,109, Terra Surveys Ltd Ottawa Ont \$45,000.

National Energy Board

Accounting Services \$5,583—Deloitte Haskins & Sells Toronto Ont \$5,583.

Legal Services \$43,316—Soloway Wright Houston Killeen & Greenberg Ottawa Ont \$43,316.

Engineering Services \$12,919—Vincent Moran Oil Springs Ont \$12,919.

Engineering Consultants \$3,270—Todgham & Case Ltd Chatham Ont \$3,270.

Special Services \$4,150—Lucile Finsten Ottawa Ont \$980, Government of Canada—Department of Supply and Services Ottawa Ont \$3,170.

Training and Education Services \$17,952—Government of Canada—Public Service Commission Ottawa Ont \$14,203.

Protection Services \$25,449—Canadian Corps of Commissioners Ottawa Ont \$25,449.

Data Processing Services \$2,989.

Engineering Inspection Services \$2,687—Government of Canada—Department of Consumer and Corporate Affairs Ottawa Ont \$2,687.

Courts Reports \$1,177.

Other Types of Services \$15,095—Government of the Province of Ontario Toronto Ont \$4,052, Manpower Temporary Services Ottawa Ont \$3,115, Personnel Pool Ottawa Ont \$2,192.

Energy Supplies Allocation Board

Consultant Services \$1,104.

Other Types of Services \$499.

Atomic Energy Control Board

Accounting Services \$5,000—Government of Canada—Department of Supply and Services Ottawa Ont \$5,000.

Consulting Services \$41,037—L Amyot Candiac Que \$2,250, Dilworth Secord Meagher and Associates Toronto Ont \$27,931, Government of Canada—Department of Supply and Services Ottawa Ont \$2,658, J Zabrodsky Toronto Ont \$5,344.

Training Educational Services \$6,569—Government of Canada—Public Service Commission Ottawa Ont \$3,700.

Other Business Services \$11,893—Office Overload Co Ltd Ottawa Ont \$9,048.

Other Types of Services \$319.

ENVIRONMENT**ADMINISTRATION PROGRAM**

Accounting Services \$46,000—Government of Canada—Department of Supply and Services Ottawa Ont \$46,000.

Engineering Services \$6,505—Forrest Bodrug & Associates Ltd Toronto Ont \$5,366.

ENVIRONMENT—Continued

Scientific Services \$163,832—K J Brewer Ottawa Ont \$2,970, University of British Columbia Vancouver BC \$27,730, Donald Chant Toronto Ont \$3,000, Com—Share Ltd Rexdale Ont \$8,689, Pierre Dansereau Montreal Que \$2,000, Dataline Systems Ltd Toronto Ont \$7,604, Miriam E Fraser Ottawa Ont \$3,731, Joseph B Gough Ottawa Ont \$3,885, Dave Le Marquand Ottawa Ont \$3,800, James F MacLaren Ltd London Ont \$3,730, Anne Marie MacLellan Ottawa Ont \$2,730, Advisory Committee on Marine & Environment Services Ottawa Ont \$6,900, Lynne May Ottawa Ont \$5,625, L McClure Ottawa Ont \$3,600, Jacques Noel Ottawa Ont \$2,254, Vijay K Patel Ottawa Ont \$3,188, Project 2000 Computing Services Ltd Ottawa Ont \$5,500, Quick Law Systems Ltd Ottawa Ont \$8,170, Peter Schnobb Ottawa Ont \$3,114, J B Yates Ottawa Ont \$3,272.

Training and Education Services \$94,798—University of Ottawa Ottawa Ont \$2,730, Government of Canada—Public Service Commission Ottawa Ont \$32,299.

Health and Welfare Services \$32,439—Health Units & Nursing Counsellors Ottawa Ont \$32,241.

Protection Services \$100,047—Canadian Corps of Commissioners Ottawa Ont \$84,930, Security Services Ltd Hull Que \$12,421.

Other Services \$238,867—G Blaikie Halifax NS \$3,000, Campbell Reproduction Ltd Ottawa Ont \$2,184, Carousel Productions Ltd Ottawa Ont \$4,520, Color Laboratory Corp Montreal Que \$2,212, Compkey Ltd Ottawa Ont \$2,151, Computel Systems Ltd Ottawa Ont \$121,950, Contract Installation Services Ottawa Ont \$5,258, Feature Four Ltd Ottawa Ont \$3,836, Robert Fee Manotick Ont \$4,747, General Photogrammetric Services Ltd Ottawa Ont \$2,101, Gulf Universities Research Consortium Galveston Texas USA \$2,816, T McCarthy Ottawa Ont \$7,595, Ottawa Key punch Services Ottawa Ont \$4,534, Scott Films Ltd Ottawa Ont \$25,861, R Smerigli St Leonard Que \$2,967, Systems Dimensions Ltd Ottawa Ont \$25,753.

Other Business Services \$987,717—Acres Consulting Services Ltd Winnipeg Man \$4,000, Yves Alie Ottawa Ont \$4,450, Alternatives Inc Peterborough Ont \$2,000, American Express Toronto Ont \$2,631, L Elaine Armstrong Ottawa Ont \$3,542, Barbara's Office Personnel Ltd Ottawa Ont \$10,813, G A Bedard Ottawa Ont \$11,600, Judy Bellefeuille Ottawa Ont \$6,352, Danielle Bergevin Hull Que \$2,864, S Bigras Hull Que \$7,639, M Biswis Ottawa Ont \$8,800, Monique Boivin Hull Que \$4,084, C Boudreau Ottawa Ont \$7,777, M Boule Ottawa Ont \$4,726, G. Brazeau Angers Que \$4,502, M Breton Ottawa Ont \$7,967, University of British Columbia Vancouver BC \$30,600, Patricia M Brown Ottawa Ont \$2,600, Built Environment Coordinators Ltd Toronto Ont \$5,043, Leo Burnett Co Ltd Toronto Ont \$3,068, Janet D Carson Ottawa Ont \$7,464, Dario Catana Ottawa Ont \$3,457, G Cere Ottawa Ont \$5,423, Andre Chartrand Pointe Gatineau Que \$3,996, R B Christy Ottawa Ont \$2,980, J Clermont Hull Que \$4,128, Madeleine Courchesne Hull Que \$3,209, John Coyne Ottawa Ont \$2,022, Bodega Crabtree Ottawa Ont \$3,150, Jocelyne Crevels Ottawa Ont \$2,156, Dave Cummings Ottawa Ont \$3,600, DOT Personnel Services Toronto Ont \$2,540, C Douglas Vanier Ont \$8,163, The Employment Centre Ottawa Ont \$4,153, Denis Ethier Gatineau Que \$2,469, J Fauvelle Hull Que \$2,907, Kelly Fawcett Hamilton Ont \$4,050, Joyce Fitzpatrick Ottawa Ont \$3,425, John

D Forsyth Kingston Ont \$6,900, Robert Frenette Ottawa Ont \$2,996, Dolores Gagan Ottawa Ont \$4,570, C Gardner Ottawa Ont \$8,774, Gottschalk & Ash Ltd Toronto Ont \$14,650, Jacques Granger Hull Que \$5,535, P J Gravel Hull Que \$4,793, Francine Guindon Lucerne Que \$4,104, Patrick Hailstone Toronto Ont \$5,000, E Hall Ottawa Ont \$7,517, A Heggteit Ottawa Ont \$7,523, Loretta Hill Ottawa Ont \$4,592, L E Hinds Vanier Ont \$7,265, W Honeywell Ottawa Ont \$2,400, Michael Howes Ottawa Ont \$2,100, I B M Canada Ltd Don Mills Ont \$7,150, Industrial Overload Ottawa Ont \$5,435, J Ingram Ottawa Ont \$2,756, International Simultaneous Translation Service Montreal Que \$2,783, Interthink Ltd Toronto Ont \$5,018, M. S. Johnston Vanier Ont \$5,958, F Josephson Hull Que \$7,171, Zac Kay Ottawa Ont \$7,559, Jean—Denis Labelle Pointe Gatineau Que \$2,054, Francine Lafreniere Ottawa Ont \$3,723, Louise Diane Lamarche Angers Que \$2,442, Francois Lapensee Touraine Que \$2,410, E Lapointe Hull Que \$6,767, Harold Larnder Ottawa Ont \$6,438, Margaret R Larnder Ottawa Ont \$5,720, Marie Lavallee—Farah Ottawa Ont \$6,314, Jeannette Lavergne Hull Que \$4,128, Marcel Le Clair Ottawa Ont \$3,121, Larry LeDuc Ottawa Ont \$2,386, R R Lejeune Victoria BC \$2,000, Lorraine Leonard Ottawa Ont \$6,314, Guy Leveille Vanier Ont \$6,600, L—J Consultants Ottawa Ont \$9,300, Therese Lupien Hull Que \$5,513, S M MacLeod Ottawa Ont \$6,456, Rita Maisonneuve Hull Que \$3,643, Manpower Business Services Ottawa Ont \$21,142, H Bruce McCallum Ottawa Ont \$3,960, Tom G McCauley London Ont \$5,100, M McKim Ottawa Ont \$6,537, Robert McRae Ottawa Ont \$4,930, Y Menard Vanier Ont \$7,424, Miss 500 Ottawa Ont \$12,159, Miss Stacey Personnel Ottawa Ont \$36,244, Norman H Morse Grand Pré NS \$3,000, Nicolet Carrier Dressel & Associates Montreal Que \$4,122, Jacques Noel Ottawa Ont \$5,250, Nora O'Brien Ottawa Ont \$2,819, Bryan O'Connor Ottawa Ont \$4,121, Office Extras Toronto Ont \$9,235, Office Overload Co Ltd Hull Que \$70,923, Office Overload Co Ltd Ottawa Ont \$9,049, Office Personnel Ottawa Ont \$20,990, B C Ostrom Hull Que \$6,728, Ottawa—Hull Bilingual Personnel Ottawa Ont \$12,823, W J Otway Cloverdale BC \$2,500, Paisch Howard & Associates Vancouver BC \$5,000, L H Patterson Merrickville Ont \$3,126, Michael B Peckett Carleton Place Ont \$2,718, Personnel Pool Temporary Office Services Ottawa Ont \$16,652, E B Peterson Edmonton Alta \$3,528, D Pherrill Ottawa Ont \$6,102, Portage Personnel Hull Que \$63,842, Jean Racicot Hull Que \$2,002, Raymonde Racicot Hull Que \$5,564, Pierrette Raymond Hull Que \$5,695, Allison J Reid Ottawa Ont \$2,660, G P Reilly Ottawa Ont \$2,938, Gaetan Richard Hull Que \$2,838, Joseph Conrad Rioux Tenaga Que \$2,300, Marion Ritchie Ottawa Ont \$6,991, Darcy Romain Ottawa Ont \$5,155, Hugh Rowson Tweed Ont \$3,227, Leslie Shaw Ottawa Ont \$4,800, Kathy Sherring Ottawa Ont \$4,155, G Jacques Sicotte Carlsbad Springs Ont \$2,670, Gareth Sirotnik Vancouver BC \$4,500, Dawn Smith Ottawa Ont \$8,479, Catherine Starrs Ottawa Ont \$2,250, Starword Communications Ltd Toronto Ont \$7,857, Stevenson & Kellogg Ltd Toronto Ont \$2,939, Government of Canada—Department of Supply & Services Advisory Council Ottawa Ont \$3,980, Department of Supply & Services Bureau of Management Consulting Ottawa Ont \$11,931, Janice J Tait Ottawa Ont \$7,865, Technical Service Council Vancouver BC \$3,527, Roberto Teran Ottawa Ont \$3,655, M P Tessier Ottawa Ont \$4,467, Pauline Tessier Gatineau Que \$2,801, Roxane Theriault Vanier Ont \$8,236, Wm J Thurlow Ottawa Ont \$2,250, University of Toronto Toronto Ont \$35,521, Yvon Turcotte

ENVIRONMENT—Continued

Hull Que \$2,210, R Van Loon Ottawa Ont \$3,000, Marcel Veilleux Hull Que \$9,378, Cafe Versailles Hull Que \$4,980, Donna Warren Kemptville Ont \$2,074, G R Widmer Ottawa Ont \$3,000, Murray Wilson Ottawa Ont \$2,002, Roy Woodbridge Ottawa Ont \$16,476.

FISHERIES AND MARINE PROGRAM

Accounting Services \$22,936—Arthur R Alyea London Ont \$3,000, Audit Services Bureau Vancouver BC \$5,348, Gerald W Smith Ottawa Ont \$6,500, W K Sollors Ottawa Ont \$4,350.

Legal Services \$34,261.

Engineering Services \$744,340—Acres Consulting Service Ltd Vancouver BC \$4,064, Beliveau Couture Ste Foy Que \$28,596, Bud Bewell Ottawa Ont \$4,105, R S Boulden Guelph Ont \$14,856, British Columbia Research Vancouver BC \$22,293, W G Campeau Engineering Halifax NS \$2,816, J P Croal Ottawa Ont \$19,227, Wm John Dalziel St Catharines Ont \$6,000, G B R Associates Ltd Winnipeg Man \$7,940, Murray Graham Kenora Ont \$8,248, Guideline Instruments Ltd Smiths Falls Ont \$13,650, Hawker Siddley Trenton NS \$4,960, Hermes Electronics Ltd Dartmouth NS \$3,435, Wm S Hines Halifax NS \$3,000, Instronics Ltd Smith Falls Ont \$2,312, Kilborn Engineering Ltd Toronto Ont \$242,000, B H Levelton and Associates Ltd Vancouver BC \$8,174, Lloyds Register of Shipping Vancouver BC \$3,120, Norcor Engineering Don Mills Ont \$3,475, D Paganucci Hamilton Ont \$12,643, Paish Howard and Associates Vancouver BC \$4,000, F F Slaney and Co Ltd Vancouver BC \$21,991, Walter Swyer St Georges Nfld \$3,400, D W Thomson West Vancouver BC \$2,604, Underwood McKinley Wilson and Smith Vancouver BC \$9,994, Underwood McLellan and Associates Ltd Vancouver BC \$96,466, S Venkatesh Waterloo Ont \$7,285, Western Canada Hydraulic Laboratories Ltd North Vancouver BC \$3,268, G S Wilson Grimsby Ont \$14,678.

Scientific Services \$1,951,768—Government of Canada—Department of Agriculture Ottawa Ont \$25,000, P Ahearn Halifax NS \$6,912, Hugh M Akagi St Andrews NB \$2,607, Associated Computer Services Ltd Vancouver BC \$3,900, W D Aubut Halifax NS \$4,778, S Robert Baker Halifax NS \$9,000, A Barnes Vancouver BC \$6,143, Pauline V Bartlett St Stephen NB \$3,330, Beothuk Data Systems Ltd St John's Nfld \$13,975, Bio Research Laboratories Ltd Pointe Claire Que \$10,000, Bissell Consultants Ltd Vancouver BC \$18,900, BC Research Vancouver BC \$5,000, Canada Packers Ltd Toronto Ont \$2,250, Canadian Paraplegic Association Halifax NS \$3,442, Canplan Oceanology Halifax NS \$6,120, Ciba-Geigy (UK) Ltd Cranfield Bedford Eng \$37,086 Keith Claridge Halifax NS \$3,000, Redmond Clark Winnipeg Man \$3,600, Computing Devices Vancouver BC \$209,290, Com Share Ltd Rexdale Ont \$7,950, J B Coustalin Nanaimo BC \$4,991, Dr K C Crawford Moose Jaw Sask \$5,213, Norman Dale Halifax NS \$5,000, Linda Derick Ste Anne de Bellevue Que \$6,300, Dobrocky Seatech Victoria BC \$10,150, Dr George Drapeau Rimouski Que \$2,224, Colin Duerdin Saint John NB \$3,500, Fenco Vancouver BC \$12,828, Donald Gallup Edmonton Alta \$4,108, General Labellers Ltd Vancouver BC \$8,887, J R F Gower Victoria BC \$7,000, Linda Gregory Winnipeg Man \$3,000, Dr T D Groves Nanaimo BC \$2,387, Lindsay Hoos Richmond BC \$2,500, Huntsman Marine Laboratory St Andrews NB \$19,439, I B M Canada Ltd Vic-

toria BC \$2,151, Industrial Overload Vancouver BC \$3,386, J R Johnson Halifax NS \$10,864, Kenting Exploration Services Ltd Calgary Alta \$3,897, Dr N Y Khan Ottawa Ont \$5,000, James Kinlock Ottawa Ont \$2,000, M Lamon-din Britt Ont \$3,736, Dr H R MacCrinnon Guelph Ont \$4,800, Charles B MacDonald Montague PEI \$4,050, MacDonald Dettwiler Vancouver BC \$4,400, S A MacFarlane Vancouver BC \$2,544, Malaspina College Nanaimo BC \$2,825, Maritime Computer Halifax NS \$23,823, J R Marko Victoria BC \$3,480, Dr P McDonald Hamilton Ont \$3,000, John M A McKay Ottawa Ont \$15,275, D H Millen Bedford NS \$8,233, Dr M Miyake Vancouver BC \$8,500, Dr F Neave Nanaimo BC \$7,963, Dr A W H Needler St Andrews NB \$16,200, R J Noah and Associates Ltd St John's Nfld \$200,000, Nova Scotia Research Foundation Dartmouth NS \$3,500, Centre for Overseas Pest Research London Eng \$2,271, Photographic Surveys Montreal Que \$15,884, Project Planning Associates Ltd Toronto Ont \$6,345, Dr H A Regier Toronto Ont \$14,040, Dr W E Ricker Nanaimo BC \$4,000, Rideau Institute Montreal Que \$3,000, J Robinson Ladysmith BC \$5,850, P S Ross and Partners Ottawa Ont \$6,059, Dr N G F Sancho Montreal Que \$4,900, S H Searle Clayton Ont \$5,900, R Shotton Dartmouth NS \$3,000, F F Slaney and Co Ltd Vancouver BC \$4,404, S M A Halifax NS \$28,803, H A Taylor Sidney BC \$4,033, Dr Wilfrid Templeman St John's Nfld \$4,500, J Turney North Vancouver BC \$2,000, University of: British Columbia Vancouver BC \$149,375; Dalhousie Halifax NS \$4,569; Guelph Guelph Ont \$23,000; Laval Quebec Que \$8,215; McGill Montreal Que \$68,200; New Brunswick Fredericton NB \$8,500; Saskatchewan Saskatoon Sask \$9,252 and St Mary's Halifax NS \$19,500. Richard Watson Aylmer Que \$9,000, Western Consultants West Vancouver BC \$30,650, Dr J R Wheeler Halifax NS \$2,575, Alan White St Andrews NB \$2,500.

Training and Education Service \$225,650—Algonquin College Ottawa Ont \$2,200, Control Data Willowdale Ont \$8,741, Dartmouth Academy Dartmouth NS \$2,406, Hewlett Packard Pointe Claire Que \$2,732, Government of Canada—National Research Council Ottawa Ont \$49,703 and Public Service Commission Ottawa Ont \$15,798, Katia Stringer Victoria BC \$4,458.

Protection Service \$343,783—Barnes Security Hamilton Ont \$7,547, BC Corps of Commissioners Vancouver BC \$12,481, University of British Columbia Vancouver BC \$2,921, Canadian Corps of Commissioners Halifax NS \$15,658; Nanaimo BC \$19,876; Ottawa Ont \$11,971; St Andrews NB \$14,644; Vancouver BC \$23,452; Victoria BC \$12,997 and Winnipeg Man \$21,047, R Leaky Nanaimo BC \$5,593.

Other Services \$929,796—A W Abbott Ottawa Ont \$2,000, T C Bateman Halifax NS \$3,177, University of British Columbia Vancouver BC \$17,710, Campbell Reproductions Ottawa Ont \$18,527, Canadian Thin Films Burnaby BC \$14,181, Case Existological Victoria BC \$59,673, Chatham Association Hamilton Ont \$7,899, Computel Systems Ottawa Ont \$10,189, Con Canada Ltd Fredericton NB \$5,869, Dataline Systems Ltd Burlington Ont \$21,688 and Toronto Ont \$18,384, Dominion Diving Dartmouth NS \$5,314, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont \$17,912, General Refrigeration Vancouver BC \$3,348, J A Gilbert Ottawa Ont \$2,100, Instronics Ltd Stittsville Ont \$4,312, J D Irving Ltd Saint John N B \$8,000, G Johnson Halifax NS \$3,795, Kent's Landscaping Winnipeg Man \$4,068, K and W Enterprises Liverpool NS

ENVIRONMENT—Continued

\$5,287, S P Lall Halifax NS \$3,144, Department of Lands and Forests Halifax NS \$4,000, D W Lemon Halifax NS \$3,429, J N Lewis Ottawa Ont \$2,500, Leslie Linkletter St Andrews NB \$2,484, University of Manitoba Winnipeg Man \$35,000, Dr P Mayzaud Dartmouth NS \$4,200, Metatline Graphics Halifax NS \$5,247, P Michalik Halifax NS \$3,373, Miller and Pickard Ltd Nanaimo BC \$12,189, Modern Building and Cleaning Ltd Halifax NS \$28,313, St John's Nfld \$3,390 and Winnipeg Man \$69,146, M R I Systems Austin Texas USA \$2,910, Department of Natural Resources Fredericton NB \$6,000, University of New Brunswick Fredericton NB \$48,000, Nova Scotia Research Dartmouth NS \$14,195, S C Nowlan Halifax NS \$4,756, Ocean Science Affairs Halifax NS \$2,980, J C Pascal Halifax NS \$3,612, D Paterson Halifax NS \$2,625, W D Paterson Halifax NS \$9,151, Perth's Drycleaning Winnipeg Man \$5,519, Rapid Blue Burlington Ont \$5,249, Riteway Floor Cleaners Sault Ste Marie Ont \$3,840, P S Ross and Partners Ottawa Ont \$4,130, Sharon Ryall St Andrews NB \$2,308, Sanitary Cleaners Ltd St John's Nfld \$7,416, Gary L Saunders Truro NS \$3,674, Snelling and Snelling Burlington Ont \$10,977, Government of Canada—Department of Supply and Services Ottawa Ont \$264,400, Natalie Sutterlin St Andrews NB \$3,550, Systems Dimensions Ltd Ottawa Ont \$15,630, Jennifer Thomson Ottawa Ont \$2,760, C A Tocher Halifax NS \$2,018, Jean Yves Ottawa Ont \$4,552.

Other Business Services \$3,115,606—Claire Alary Ottawa Ont \$6,906, Leopold Albert Simon NB \$2,530, Armand Allain Richibucto NB \$3,600, Louise Allard Pointe Gatineau Que \$2,740, Alphatext Ltd Ottawa Ont \$14,219, Arbutus Consultants Ltd Vancouver BC \$4,340, Dale Ashfield Halifax NS \$3,025, Ross Barney St Mary's Bay Nfld \$6,000, R Baxter Ste Anne de Bellevue Que \$2,400, Bell Buoy Marina Ltd Vancouver BC \$27,310, Wm G Bell Winnipeg Man \$13,862, Rachel Boisvert Hull Que \$3,600, T Bowerman Tehkummah Ont \$3,412, Captain P M Brick Halifax NS \$9,069, General Brothers St John's Nfld \$10,800, W Calladine Ottawa Ont \$2,850, Blake A Campbell Vancouver BC \$19,676, M Carmichael Timberlea NS \$3,900, Kenneth F Carr St Stephen NB \$3,600, Dr Neal M Carter West Vancouver BC \$4,000, Margaret Chan Vanier Ont \$7,684, Andre F Christofferson Victoria BC \$3,280, MacKenzie Clugston Ottawa Ont \$2,150, Emile Comeau Meteghan NS \$3,600, Joan A Cowtan Ottawa Ont \$3,560, M W Cowthorn Ste Anne de Bellevue Que \$4,975, W H Crandall and Associates Moncton NB \$256,777, J Barry Cudmore Winsloe PEI \$2,900, Ian Daniel Victoria BC \$9,938, Gabriel D'Entremont West Pubnico NS \$15,500, Guy D'Entremont West Pubnico NS \$6,750, DOT Personnel Services Toronto Ont \$6,240, I B Duthie Hull Que \$2,775, Employment Centre Ottawa Ont \$2,850, Exelsior Building Cleaning Nanaimo BC \$3,551, Captain Andrew Fleet Hope-man Scotland \$8,760, Henry Fougere Dartmouth NS \$9,100, Huguet Gionet Caraquet NB \$3,600, Victor Gionet Caraquet NB \$2,870, Wilfred Gionet Lameque NB \$11,200, Peter Gough Halifax NS \$4,200, M Haugen Vancouver BC \$3,579, David Hearn Bay Bulls Nfld \$7,690, George Murray Hills Pictou NS \$4,400, Hunters Laboratories Vancouver BC \$5,093, Jeanine Hurley St Andrews NB \$2,465, Industrial Overload Vancouver BC \$47,750, Barbara Irwin Ste Anne de Bellevue Que \$5,938, Captain Wm Jackson Argyle Scotland \$3,600, James Jenkins Charlotte-town PEI \$2,500, Gerry J Johnston Kinkora PEI \$2,780,

Ken Johnstone Athelstan Que \$4,500, Susan M Johnston Ottawa Ont \$4,552, B T Kidd Ste Anne de Bellevue Que \$10,340, Steve Kormendy Dawson City YT \$3,300, Eva Krivanek Ste Anne de Bellevue Que \$3,560, Nobert Lan-teigne Caraquet NB \$3,600, Michel Layec Ste Foy Que \$3,404, Rheel Leblanc Dieppe NB \$2,684, Clarence Lebre-ton Caraquet NB \$2,530, Lee Stewart Ltd Nanaimo BC \$39,580, Edith M Lewis Ottawa Ont \$8,195, B D Libbos Ottawa Ont \$2,000, Silja Lindgren Aylmer Que \$3,991, Little Mermaid Vancouver BC \$6,122, London Building Maintenance Burnaby BC \$5,410, D Lovely North Van-couver BC \$4,050, Colin A MacBeth Montague PEI \$2,600, David J MacCormack St Margaret PEI \$2,922, Constance MacFarlane Halifax NS \$3,600, Jean Claude Mainville Caraquet NB \$2,870, Manpower Business Serv-ices Ottawa Ont \$13,728, Anne Marshall Ste Anne de Bellevue Que \$2,307, Deborah Mather Ottawa Ont \$2,491, Clayton R Matthews Campobello NB \$3,600, Glen E Maxwell St Andrews NB \$2,345, Donald McDougall Argyle Scotland \$3,600, Glen Garry McDougall Cape Breton NS \$2,626, John A McDuff Lunenburg NS \$2,740, John F McIver Kinkora PEI \$2,480, John M A McKay Ottawa Ont \$3,438, Bernard J Michalski Winnipeg Man \$2,576, Miss Stacey Personnel Ottawa Ont \$22,093, N M Moffatt Nanaimo BC \$2,959, Moore Enterprises Prince Rupert BC \$7,644, R Morin Ste Anne de Bellevue Que \$2,400, Sonia Morissette Hull Que \$2,125, Roland Morrison Chatham NB \$2,530, J Negrijn Ste Anne de Bellevue Que \$4,900, Susan D Newton Ottawa Ont \$4,302, R J Noah and Associates Ltd St John's Nfld \$71,526, Betty Ann O'Connor Touraine Que \$3,818, Office Assistance Vancouver BC \$6,178, Office Overload Co Ltd Halifax NS \$2,429; Hull Que \$72,708; Ottawa Ont \$20,641; Vancouver BC \$28,422 and Winnipeg Man \$24,522, Office Personnel Ottawa Ont \$9,605, Ontario Humane Society Toronto Ont \$14,349, Carolyn O'Reilly Hull Que \$4,128, Ottawa-Hull Bilingual Personnel Ltd Hull Que \$62,283, Donald Peeling Dart-mouth NS \$9,600, Personnel Pool Office Services Ottawa Ont \$20,746, Faye Pilkinton Ste Anne de Bellevue Que \$2,600, Donald Pope St John's Nfld \$5,700, Portage Per-sonnel Hull Que \$22,811, Project Management and Design Ltd St John's Nfld \$28,115, Edna Raynor Vancouver BC \$3,094, Reliable Cleaning Victoria BC \$3,917, Wade L Reppert Grand'Manan NB \$2,530, Research and Productivity Fre-dericton NB \$2,501, J M Reynolds St Stephen NB \$2,400, Jim Rogers Grand Bank Nfld \$8,200, C M Ross Ottawa Ont \$2,264, R Ross St John's Nfld \$3,600, Eugene Rossiter Morell PEI \$2,600, George Sabouret Ottawa Ont \$19,135, Dennis W Schuthe Ottawa Ont \$7,800, Mildred Scott Scarborough Ont \$3,000, Seamount Diving Hamilton Ont \$2,588, S E D Systems Saskatoon Sask \$5,301, Robert Semple Kensington PEI \$3,282, Shields Navigation Van-couver BC \$4,577, N Sigmund Vancouver BC \$4,800, Simon Fraser University Burnaby BC \$48,535, Barry D Smith Fredericton NB \$2,100, Larry Staples Fredericton NB \$2,300, Doris Stastny Victoria BC \$2,635, Wm Stanley Stavert Charlottetown PEI \$2,480, C E Stenning Victoria BC \$2,540, John C Stevens Halifax NS \$8,990, Patrick Sullivan St John's Nfld \$6,400, Government of Canada—Department of Supply and Services Winnipeg Man \$36,079, Saiko Taito Tokyo Japan \$45,640, Eitaro Takatsuka Tokyo Japan \$3,300, Dr A R A Taylor Fredericton NB \$3,000, Captain George Thomson Lossiemouth Scotland \$3,600, Captain James Thomson Lossiemouth Scotland \$6,000, Jen-nifer Thomson Ottawa Ont \$4,560, A Tremblett Vancouver BC \$3,600, Morris Trevithick and Associates Ltd Ottawa

ENVIRONMENT—Continued

Ont \$25,719, R Trick Londesborough Ont \$2,144, Donald J Trider Halifax NS \$2,400, W Uebel Stephenville Nfld \$4,000, University of Victoria Victoria BC \$16,266, W J Volney Fredericton NB \$7,875, Earl Wakelin Charlottetown PEI \$5,075, James Wall Malpeque PEI \$2,100, A C Watt Burnaby BC \$2,067, Wes Del Marina Ladner BC \$10,564, Richard Weston Ste Anne de Bellevue Que \$7,800, Ben Whitman and Associates Halifax NS \$13,510, R C Wilson Nanaimo BC \$2,500, Conrad L Wright Pocologan NB \$2,696, Terence A Wright St Andrews NB \$3,600.

Health and Welfare Services \$6,517

ENVIRONMENTAL SERVICES PROGRAM

Accounting Services \$3,634.

Legal Services \$17,284.

Engineering Services \$2,617,731—Abco Designs Inc Montreal Que \$6,176, Acres Consulting Services Ltd Niagara Falls Ont \$84,123, ADGA Ltd Ottawa Ont \$2,000, Affiliated Engineering Services Thornhill Ont \$2,048, Alberta Motor Association Edmonton Alta \$5,300, A Andres Aylmer Que \$4,569, Archer Seaden and Associates Montreal Que \$62,199, Associated Engineering Services Ltd Vancouver BC \$30,216, Associated Technical Services of Canada Hamilton Ont \$27,015, Association Québécoise des Techniques de l'Eau Montreal Que \$10,000, T W Beak Consultants Ltd Vancouver BC \$9,907, D A Beecroft Burlington Ont \$2,525, D A Beecroft Vancouver BC \$2,423, B Bewell Sussex NB \$18,268, D R Bird Vancouver BC \$12,129, British Columbia Research Vancouver BC \$7,500, Brunswick Mining and Smelting Corp Ltd Bathurst NB \$140,203, J W Byers Halifax NS \$2,510, Cambrian Engineering Group Ltd Mississauga Ont \$5,500, Canadian Cannery Ltd Burlington Ont \$11,543, Central Mortgage and Housing Corp Ottawa Ont \$13,604, Chantigny Co Inc Montreal Que \$33,883, Chatham Associates Ltd Hamilton Ont \$31,080, Harold J Cloutier Killaloe Ont \$2,486, Richard C Cobb Ottawa Ont \$2,430, Michael P Collins Ottawa Ont \$10,969, Computing Devices of Canada Ottawa Ont \$8,000, W J Cosgrove and Associates Inc Montreal Que \$2,000, Kenneth R Coulter Scarborough Ont \$18,995, Crown Zellerbach Canada Ltd New Westminster BC \$2,800, M M Dillon Ltd London Ont \$3,314, J Ian Doig Ottawa Ont \$4,350, John Dunn Agencies Ltd Vancouver BC \$5,000, E B A Engineering Consultants Inuvik NWT \$3,498, Enviroclean Ltd Willowdale Ont \$15,207, Environmental Analysis Group Vancouver BC \$31,424, Envirosolve Inc Ottawa Ont \$9,616, Dr G T Farquar Waterloo Ont \$9,113, Michel Filion Ottawa Ont \$3,016, Foster C Fisher Ottawa Ont \$9,075, Pierre Gauthier Ottawa Ont \$12,006, German and Milner Montreal Que \$11,500, Mary Gillis Ottawa Ont \$14,018, Greater Vancouver Sewage and Drainage District Vancouver BC \$8,335, Ralph Grosman Ltd Montreal Que \$5,280, Grunwell Associates Ltd Clarkson Ont \$4,450, University of Guelph Guelph Ont \$5,000, Hamilton Acoustics Ltd Hamilton Ont \$2,085, Handy Chemicals Ltd La Prairie Que \$10,000, J P Hayes Ottawa Ont \$6,990, R P Henderson Burlington Ont \$7,813, Harry Hill Consulting Ltd Ottawa Ont \$2,070, Denis P Hogan Ottawa Ont \$2,860, Joe Hollywood Kingston Ont \$5,395, Hovey and Associates Ltd Ottawa Ont \$5,000, Dr H E Howard—Lock Burlington Ont \$10,000, R R Huether Burlington Ont \$2,130, Integrated Resources Vancouver BC \$9,260, P A Jackson Burlington Ont \$2,353, Martin Jannssen

St Hyacinthe Que \$4,800, Douglas Jones Consultants Montreal Que \$20,150, Kappele Wright and MacLeod Ltd Toronto Ont \$5,006, Gerald Lajeunesse Sudbury Ont \$3,189, Lakehead University Thunder Bay Ont \$23,000, Morgan Larn Toronto Ont \$4,740, Laurentian University Sudbury Ont \$2,100, N D Lea and Associates Ltd Ottawa Ont \$25,000, Don K Linkert Kingston Ont \$3,190, L-J Consultants Ottawa Ont \$6,200, Logging Development Corp Montreal Que \$19,383, M Pierre Lupien Hull Que \$2,110, MacLaren Atlantic Ltd Halifax NS \$7,815, James F MacLaren Ltd Willowdale Ont \$220,781, R S MacLellan and Associates North Bay Ont \$2,030, Kenley M MacNeill Ottawa Ont \$12,006, Mary-Ruth MacQuarrie Ottawa Ont \$5,813, University of Manitoba Winnipeg Man \$16,673, Ian Martin Associates Ltd Toronto Ont \$72,433, R Matthews Kingston Ont \$3,123, Lynn McClure Ottawa Ont \$4,560, Monmax H and G Services Ltd Calgary Alta \$9,232, Montreal Engineering Co Ltd Montreal Que \$21,105, I F Munawar Burlington Ont \$2,076, Northern Geophysical Ltd Calgary Alta \$4,160, Northwood Pulp and Timber Ltd Prince George BC \$2,965, K B Ogilvie London Ont \$3,000, Ontario Research Foundation Mississauga Ont \$86,736, Ottawa University Ottawa Ont \$3,000, Paskovich Associates Ltd Ottawa Ont \$7,388, T W Patrick Ottawa Ont \$2,368, Terry Patter Ottawa Ont \$2,599, Wm E Pinson Hamilton Ont \$5,000, Lou Piper Ottawa Ont \$2,881, Pluritech Consultants Shawinigan Que \$15,080, Monique Poirier Hull Que \$3,806, Pollutech Pollution Advisory Services Ltd Oakville Ont \$14,900, Presentley Engineering Ottawa Ont \$4,700, Proctor and Redfern Group St Catharines Ont \$13,298, St John's Nfld \$25,028 and Thunder Bay Ont \$4,000, Programmed Communications Ltd Montreal Que \$3,776, Pulp and Paper Research Institute of Canada Pointe Claire Que \$2,699, Q M Machine Works Ltd Prince George BC \$4,680, Quebec Asbestos Mining Association Black Lake Ont \$2,000, D Quiring Regina Sask \$2,597, Robert Rackl Ottawa Ont \$11,193, J B Raykumar Burlington Ont \$4,135, Reid Crowther and Partners Ltd Calgary Alta \$5,949, John M Roberts Corner Brook Nfld \$2,037, St Lawrence Cement Co Mississauga Ont \$11,001, Robert Schnay and Associates Montreal Que \$5,000, Scott Films Ltd Ottawa Ont \$20,516, Sed Systems Ltd Saskatoon Sask \$4,000, David C Seeler Ottawa Ont \$2,256, I P Sharp Associates Ltd Toronto Ont \$4,741, Sherbrooke University Sherbrooke Que \$7,146, Solomon Shully Associates Ltd Toronto Ont \$3,000, Simon Fraser University Burnaby BC \$2,098, Sir George Williams University Montreal Que \$3,488, F F Slaney and Co Ltd Vancouver BC \$9,000, Software House Ltd Ottawa Ont \$3,825, Dr A B Sparling Winnipeg Man \$3,300, Stanley Associates Engineering Ltd Edmonton Alta \$27,458, M Stenning Ottawa Ont \$2,012, Stevenson and Kellogg Ltd Toronto Ont \$5,679, Errol Stewart Rockland Ont \$27,172, T Sway Burlington Ont \$2,640, Systems Dimensions Ltd Ottawa Ont \$4,650, Technical Industrial Assistance St Catharines Ont \$3,780, Ter-mar-ex Ltd Willowdale Ont \$96,360, Michael Thorpe Ottawa Ont \$2,772, University of Toronto Toronto Ont \$5,000, Underwood McLellan and Associates Ltd Inuvik NWT \$3,203, Unies Ltd Winnipeg Man \$13,506, John Vandermint Ottawa Ont \$2,698, Dr J Viecek Toronto Ont \$15,000, R L Walker and Partners Ottawa Ont \$35,853, W L Wardrope and Associates Thunder Bay Ont \$6,926, University of Waterloo Waterloo Ont \$10,744, N Wei Burlington Ont \$2,917, Winters Design Toronto Ont \$11,438, Woloschuk Associates Ottawa Ont \$12,000, E M Yorke Ottawa Ont \$7,156, York University Downsview Ont \$25,062, R Zaloom Burlington Ont \$3,381, Zenon Environmental Services Burlington Ont \$3,000.

ENVIRONMENT—Continued

Scientific Services \$9,462,985—University of Acadia Wolfville NS \$2,700, Acres Consulting Services Ltd Niagara Falls Ont \$139,507, L Adamovick Vancouver BC \$14,000, P M Addison Ottawa Ont \$16,380, A D P Systems Ltd Winnipeg Man \$2,093, Air Gaspé Havre de Gaspé Que \$9,932, Norman Aitchison Vancouver BC \$4,050, University of Alberta Edmonton Alta \$54,637, Doreen Alley Montreal Que \$2,000, Alphatext Ltd Ottawa Ont \$18,019, Arctic Institute Halifax NS \$7,991, Peter H Backhouse Sackville Island Operators Ltd Edmonton Alta \$27,500, Frank J Arnish Kamloops BC \$21,000, Atlantic Industrial Research Institute Halifax NS \$7,991 Peter H Backhouse Sackville NB \$4,400, Mary L Barker Burnaby BC \$3,850, Barringer Research Ltd Toronto Ont \$6,930, J W Bastow Ottawa Ont \$2,772, Myrtle Bateman Dorchester NB \$2,750, T W Beak Consultants Ltd Montreal Que \$112,606 and Toronto Ont \$34,555, Gordon Beanlands Halifax NS \$19,524, Andre Beaulieu Hull Que \$8,563, Alex Bell Rutland BC \$4,221, Aaron Berg Clearwater Man \$2,250, Stephen Beszedrits Mississauga Ont \$6,400, Dr John Bindernagel Kitchener Ont \$2,500, Biocon Research Ltd Victoria BC \$29,150, Biomass Energy Institute Inc Winnipeg Man \$4,336, Bio Research Laboratories Ltd Pointe Claire Que \$18,378, Bondar Clegg Ltd Ottawa Ont \$7,474, J Bouwman Burlington Ont \$6,634, Donald C Bowlin Fredericton NB \$4,186, British Columbia Forest Service Victoria BC \$59,065, Province of British Columbia Victoria BC \$147,419, British Columbia Research Vancouver BC \$43,982, University of British Columbia Vancouver BC \$186,034, Brock University St Catharines Ont \$3,450, Dennis Brown London Ont \$2,500, P F Brunet Ottawa Ont \$5,000, Roger Brunette Gatineau Que \$2,000, P Burns Dundas Ont \$5,016, Anna Cairns Fort Saskatchewan Alta \$3,300, University of Calgary Calgary Alta \$36,182, University of California Davis Cal USA \$2,000, Cambrian Processes Ltd Mississauga Ont \$12,327, John Campbell Black Diamond Alta \$2,000, Campbell Machinery Kitchener Ont \$5,250, Canadian Cannery Ltd Burlington Ont \$5,047, Canadian Imperial Bank of Commerce Vancouver BC \$26,234, Canadian Industries Ltd McMasterville Que \$7,594, Canadian Resource Ltd Vancouver BC \$20,608, Peter Cantelon Ottawa Ont \$14,400, J Capbianco Hamilton Ont \$3,030, Leopold Carboneau Natashquan Que \$17,741, Carleton University Ottawa Ont \$4,500, V Cernetic Kingston Ont \$3,040, Gilles Chapdelaine Valleyfield Que \$4,450, Walter Chappel Moncton NB \$6,793, Philip E Chartier Buffalo Narrows Sask \$3,883, Robert Chase Fredericton NB \$2,025, Chemex Laboratories Ltd Vancouver BC \$107,305, C I P Research Ltd Hawkesbury Ont \$97,023, Ray Clement Ottawa Ont \$2,100, Therese Clermont Ottawa Ont \$3,250, William Cochenour Gold Mines Ltd Cochenour Ont \$6,672, Beatrice Collier St Alban's Nfld \$12,560, Computel Systems Ltd Ottawa Ont \$7,097, Computer Sciences Canada Ltd Montreal Que \$203,015, Computer Services Bureau Ottawa Ont \$9,799, E Cosgrove Hamilton Ont \$3,288, Dale E Cowan Rockglens Sask \$16,156, J S Cram Ottawa Ont \$10,453, Crown Zellerbach Canada Ltd Richmond BC \$10,300, Chrysler and Latham Willowdale Ont \$6,018, Dalhousie University Halifax NS \$4,220, Céline Dallaire Quebec Que \$2,200, Dataline Systems Ltd Toronto Ont \$85,727, B Davy Hamilton Ont \$4,541, City of Dawson Creek Dawson Creek BC \$12,833, Gail DeBelle Ottawa Ont \$6,269, M Demford Hamilton Ont \$5,400, Demisch and Associates Ltd Toronto Ont \$2,500, Design Workshop Toronto Ont \$2,000, Dilworth Second and Meagher Toronto Ont \$28,937, Michael Doherty

Edmonton Alta \$4,800, Domtar Ltd Senneville Que \$91,346, David Donald Calgary Alta \$9,000, R Donaldson Beaver Creek YT \$2,202, Tom Donald Saskatoon Sask \$2,000, George Douglas Edmonton Alta \$7,700, Town of Dryden Dryden Ont \$6,900, Echo Bay Mines Ltd Edmonton Alta \$7,381, Dennis Ecker Ottawa Ont \$2,689, Econotech Services Ltd New Westminster BC \$13,300, Dr Sylvia Eldund Ottawa Ont \$8,969, Y P Ellingson Faro YT \$5,882, R C Elliott Toronto Ont \$25,000, Entech Environmental Consultants Ltd Vancouver BC \$9,300, Envirocon Ltd Vancouver BC \$5,500, Environmental Control Consultants Ltd Ottawa Ont \$2,250, Environmental Research Associates Ltd Edmonton Alta \$25,000 and Lachine Que \$15,870, E R A Sciences Ltd Calgary Alta \$2,000, W J Findlay Ottawa Ont \$2,750, George Finney Bath Ont \$2,400, Fisher and Associates Ltd Prince Albert Sask \$2,938, City of Flin Flon Flin Flon Man \$14,500, Garfield Flowers Hope-dale Lab \$20,167, Forano Ltd Plessisville Que \$18,400, Charles F Franklin The Pas Man \$6,250, John E Gale Berkeley Cal USA \$3,550, Dr Wilfred Gallay Ottawa Ont \$4,800, Gander Aviation Ltd Gander Nfld \$32,815, Neville Garrity Fredericton NB \$2,520, Maureen Gauthier Ottawa Ont \$6,877, General Air Spray Ltd St Thomas Ont \$6,348, Geosciences Research Associates Ltd Edmonton Alta \$6,317, G H Gilbert Willowdale Ont \$2,000, R Gilchrist Waterloo Ont \$2,799, Professor M F Goodchild London Ont \$11,874, Jimmy Gordon Inuvik NWT \$3,210, Great Lakes Paper Co Ltd Thunder Bay Ont \$23,897, Michael E Greco Sault Ste Marie Ont \$2,500, D A Green Ottawa Ont \$2,090, Roderick B Green Calgary Alta \$5,110, Eric Grinnell Kingston Ont \$4,850, B A Grosman Saskatoon Sask \$2,350, University of Guelph Guelph Ont \$103,213, Anne Gunn Ottawa Ont \$6,706, Ron Halman Ottawa Ont \$2,048, Douglas Hamilton Geraldton Ont \$24,536, Harmac Pulp Ltd Nainaimo BC \$7,789, C G Harris Ottawa Ont \$2,247, P A Harris Edmonton Alta \$2,950, D F Hatler Ucluelet BC \$10,000, Adele Hawley Edmonton Alta \$2,000, Helen Heinrichs Brooks Alta \$5,100, John M Henderson Fredericton NB \$7,280, Raymond J Hennessy Burns Lake BC \$49,465, E M Hillhouse Dawson Creek BC \$14,667, J Hill Dundas Ont \$5,340, Keith Hodson Youngstown Alta \$2,150, Dr James Holmes Edmonton Alta \$3,450, H S Hothi Ottawa Ont \$3,920, Timothy Hsu Ottawa Ont \$5,000, Hudson's Bay Company Montreal Que \$5,400, H Huneault Burlington Ont \$3,808, I B M Canada Ltd Don Mills Ont \$3,597, Industrial Overload Calgary Alta \$4,163, Integrated Resources Vancouver BC \$2,300, Interior Weather Services Ltd Kamloops BC \$28,356, Iroquois Chemicals Ltd Cornwall Ont \$9,499, E Isaacs Old Crow YT \$5,807, B Jack Burlington Ont \$5,961, Roy Jacobson Edmonton Alta \$3,300, J N Jasper Ottawa Ont \$4,545, Ken Johnstone Rockburn Que \$24,000, Andre Jones Co Duplessis Que \$12,532, James R Jones Harrington Harbour Que \$4,033, Erik Jorgensen Ottawa Ont \$3,000, B C Kamidar Vancouver BC \$3,000, Kaye Friessen and Associates Ltd Ottawa Ont \$12,400, Dr M H A Keenleyside London Ont \$3,500, W Keilani Ottawa Ont \$4,950, Dr Lloyd Keith Edmonton Alta \$3,000, Lynn Kemper Edmonton Alta \$5,500, B L Killins Galt Ont \$4,832, J J Kinisky Dawson Creek BC \$6,317, S C Kirchefer Burlington Ont \$6,384, N Knight Burlington Ont \$6,838, Brian Knudsen Kitchener Ont \$2,643, Dr Charles Krebs Vancouver BC \$4,000, Dr E Krelina Gatineau Que \$2,275, C Kuta Johnson Point NWT \$30,000, Lakehead University Thunder Bay Ont \$4,000, Maureen Landals Edmonton Alta \$3,000, Dr Cooper H Langford Ottawa Ont \$3,500, J Langlois Port Radium NWT \$8,052, Phillip A Lapp Ltd Toronto Ont \$2,435,

ENVIRONMENT—Continued

Laurentian Institute Ottawa Ont \$8,357, Laurentian University Sudbury Ont \$24,900, Laval University Quebec Que \$10,480, Mario Laverdiere Cte Portneuf Que \$4,582, T Leah Montreal Que \$6,270, Leigh Marsland Engineering Ltd Waterloo Ont \$4,674, George Lewis Fredericton NB \$2,000, Reg Lian Ottawa Ont \$2,870, Heng Soo Lim Burlington Ont \$9,587, Limnos Associates Ltd Calgary Alta \$20,200, A Lui Burlington Ont \$7,000, L S Love and Associates Brampton Ont \$30,364, Paul Luey Grimsby Ont \$5,000, Yu—Che Lu Toronto Ont \$3,668, James F MacLaren Ltd Willowdale Ont \$71,029, MacMillan Bloedel Research Ltd Nanaimo BC \$17,276 and Vancouver BC \$90,150, Fern C Malewski Fort Providence NWT \$2,425, M S Mandy Willowdale Ont \$2,500, Province of Manitoba Winnipeg Man \$13,750, University of Manitoba Winnipeg Man \$38,070, T H Manning Merrickville Ont \$8,100, Ian Martin Associates Ltd Toronto Ont \$9,241, Marilyn Martin Inuvik NWT \$2,700, Alexander Matheson Victoria BC \$2,000, D H Matheson Hamilton Ont \$8,000, Mattawa Forest Products Mattawa Ont \$4,600, Lynne May Ottawa Ont \$5,000, A G McDonald Winnipeg Man \$13,600, John McDonald Ottawa Ont \$2,681, McGill University Montreal Que \$154,671, David McIlveen Toronto Ont \$9,180, Peter McLoughlin Associates Ltd Fredericton NB \$6,996, McManus and Associates Ltd Toronto Ont \$7,000, McMaster University Hamilton Ont \$50,161, E Medzon London Ont \$2,050, Memorial University of Newfoundland St John's Nfld \$7,500, Mep Company Willowdale Ont \$30,000, Bertrand Methot Havre St Pierre Que \$14,990, Cathleen Miller Manotick Ont \$2,500, Jean-Pierre Montpetit Ottawa Ont \$6,084, Montreal Engineering Co Ltd Montreal Que \$81,026, Gary Moran Nashwaskis NB \$5,000, C G Morley Winnipeg Man \$5,000, D Mudie Winnipeg Man \$13,756, Dr Dwight R Mudry Calgary Alta \$9,650, National Research Council Ottawa Ont \$55,198, Dept of Natural Resources Quebec Que \$178,356, University of New Brunswick Fredericton NB \$19,925, Charles Newhouse Edmonton Alta \$5,895, Noranda Research Ltd Pointe Claire Que \$8,667, Norcanair Prince Albert Sask \$10,078, Catherine Normandin Ottawa Ont \$3,055, Northern Hydraulic Consultants Edmonton Alta \$15,596, Northwood Pulp and Timber Ltd Prince George BC \$9,893, B S Novakovic Toronto Ont \$7,105, Office Assistance Hamilton Ont \$8,953, Old Crow Co-op Association Old Crow YT \$5,025, Ontario Forestry Association Willowdale Ont \$7,785, Ontario Ministry of Natural Resources Ottawa Ont \$7,196, Ontario Research Foundation Mississauga Ont \$50,247 and Sheridan Park Ont \$76,865, Ottawa University Ottawa Ont \$15,456, W J Otway Cloverdale BC \$2,500, Simon Ouellette Sault Ste Marie Ont \$2,309, David Outhet Edmonton Alta \$2,000, Paish Howard and Associates Ltd Vancouver BC \$4,000, Bruce Patten Toronto Ont \$2,210, Roger Plante Parent Que \$9,090, Pollutech Pollution Advisory Services Ltd Oakville Ont \$23,300, Poly Com Systems Ltd Don Mills Ont \$6,000, Mathew Pootoolik Ville D'Anjou Que \$13,736, Porter Engineering Ltd Vancouver BC \$4,000, Poseidon Consultants Inc Hamilton Ont \$13,301, L Prevett Kars Ont \$6,200, Pulp and Paper Research Institute of Canada Pointe Claire Que \$186,661, Q S Keypunch Service Scarborough Ont \$5,198, Q S L Incorporated Ottawa Ont \$3,191, Quebec Cartier Mining Co Port Cartier Que \$14,066, University of Quebec Montreal Que \$60,200, Queen's University Kingston Ont \$30,592, Quick Law Systems Ltd Ottawa Ont \$48,820, Dr S Ramamoorthy Ottawa Ont \$12,002, Relevés Hydrologiques du Canada Montreal Que \$18,727, Resources

Management Consultants Toronto Ont \$13,000, James A Riddle Ottawa Ont \$3,752, Robertson Kolbeins Teevan and Gallagher Ltd Vancouver BC \$15,291, R Robichaud St Bruno Que \$2,880, Britt Roscoe Fredericton NB \$7,762, B M Ross Goderich Ont \$2,907, R K Ross Halifax NS \$5,527, H John Russell Waterton Lakes Alta \$2,600, Tom Russell Edmonton Alta \$2,150, St Pierre Mission Brochet Man \$3,112, Saskatchewan Computer Utility Corp Regina Sask \$3,423, Saskatchewan Research Council Regina Sask \$12,330, University of Saskatchewan Regina Sask \$19,102, Robert D Saunders Calgary Alta \$4,945, Dave Schowalter Edmonton Alta \$2,500, John Sedley Ottawa Ont \$3,000, Sed Systems Ltd Saskatoon Sask \$7,965, Orpha Sergeant Meadow Lake Sask \$4,960, I P Sharp Associates Ltd Toronto Ont \$2,080 and Ottawa Ont \$3,488, Sherbrooke University Sherbrooke Que \$2,000, M Shewchuk Ottawa Ont \$5,000, Solomon Shully Associates Ltd Toronto Ont \$24,979, Sid Systems Ltd Toronto Ont \$18,500, Simon Fraser University Burnaby BC \$12,887, J Simpson Sault Ste Marie Ont \$12,083, F F Slaney and Co Ltd Toronto Ont \$16,609, and Vancouver BC \$58,567, Roxy Smiley Edmonton Alta \$6,525, Pauline Smith Ottawa Ont \$6,275, Société de Développement de la Baie James Montreal Que \$396,726, Spectra Physics International Mountain View Cal USA \$4,645, E Spooner Hazelton BC \$2,300, Stanbury Hough and Associates Ltd Toronto Ont \$8,000, Stang Canada Ltd Malton Ont \$3,000, Stow Associates Carmen Man \$3,757, Ken Summers Richmond BC \$3,000, P S Sutterlin London Ont \$3,129, Systems Dimensions Ltd Ottawa Ont \$122,285, Technical Services Laboratories Toronto Ont \$18,042, Technical West Enterprises Vancouver BC \$79,519, Philip A Tefry Wainwright Alta \$4,400, N A Tessmer Nipawin Sask \$8,786, Dr John Therberge Waterloo Ont \$4,000, Mike Thomas Snowdrift NWT \$2,415, Andrew R Thompson Research Vancouver BC \$22,850, T M Thomson and Associates Victoria BC \$5,765, Thurlow and Associates Ottawa Ont \$31,564, Topographics Ltd Markham Ont \$5,185, University of Toronto Ont \$105,810, Trent University Peterborough Ont \$18,988, Garry Trotter Edmonton Alta \$13,800, T B Tsay Ottawa Ont \$10,458, Unies Ltd Winnipeg Man \$4,800, I Valdmans Burlington Ont \$79,519, Dorothy Van Eyk Waterloo Ont \$2,700, A Vaudry Vancouver BC \$3,600, Rebecca A Vermeer Sherwood Park Alta \$4,200, University of Victoria Victoria BC \$23,925, Dr R G Vines Melbourne Australia \$11,972, R Waddams Vancouver BC \$3,000, R L Walker and Partners Ottawa Ont \$9,344, University of Waterloo Waterloo Ont \$50,605, Margaret Watson Ottawa Ont \$2,900, K R Watts Beaver Creek YT \$2,314, R E Wells Ottawa Ont \$10,320, Olive Wentzell Daniel's Harbour Nfld \$59,700, Jiri Warner Toronto Ont \$4,750, West Baffin Eskimo Co-op Ltd Cape Dorset NWT \$17,540, Western Ecological Services Ltd Edmonton Alta \$3,528, University of Western Ontario London Ont \$47,050, Margaret Westfall Germansen Landing BC \$27,500, White River Air Services Ltd White River Ont \$49,782, M Whitney Cornwall Ont \$2,650, P Wilkinson Hamilton Ont \$3,000, John T Wilson Ottawa Ont \$6,000, W C Wonders Edmonton Alta \$2,610, Eaton Yale Sault Ste Marie Ont \$5,900, York University Downsview Ont \$22,704, Richard Zarnovican Valleyfield Que \$13,150, Société Zoologique de Quebec Orsainville Que \$2,000.

Training and Educational Services \$275,720—Helene Bernier Ottawa Ont \$3,261, Control Data Educational Institute Willowdale Ont \$9,750, Government of Canada—National Research Council Ottawa Ont \$62,721 and Public Service Commission Ottawa Ont \$9,755.

ENVIRONMENT—Continued

Health and Welfare Services \$3,416.

Protection Services \$320,198—British Columbia Corps of Commissioners Service Vancouver BC \$21,556, Dave Brown Port Rowan Ont \$2,550, Canadian Corps of Commissioners Edmonton Alta \$19,700; Hamilton Ont \$72,430, Ottawa Ont \$54,550 and Toronto Ont \$60,064, Ralph Collins Cap d'Espoir Que \$2,251, Jean—Marc Coulombe St Joachim Que \$2,925, A Dorion Perce Co Gaspé Que \$2,484, Entreprises du Terroir Eng Sillery Que \$6,800, Gordon Foreman Harrington Harbour Que \$2,000, J P Guillemet LaRomaine Que \$3,000, Lionel Jones Blanc Sablon Que \$2,000, Paul Lalumière Beauharnois Que \$3,060, Édouard Made Perce Co Gaspé Que \$2,450, Elias Martin St Augustin Que \$3,600, Michel Pouliot Charlesburg Que \$2,160, Gerald Thomassin St Joachim Que \$6,720.

Other Services \$815,804—University of Alberta Edmonton Alta \$5,300, Allied Photo Services Ltd Toronto Ont \$3,662, Angus Employment Agency Ltd Hamilton Ont \$14,157, Arbex Forest Development Co Ltd Ottawa Ont \$12,500, R H Baglow Carp Ont \$2,668, Campbell Reproductions Ltd Ottawa Ont \$15,406, Canadian General Electric Co Ltd Ottawa Ont \$25,921, City Laundry Ltd Hamilton Ont \$2,616, Computel Systems Ltd Ottawa Ont \$16,596, Datacap Ltd Ottawa Ont \$14,781, Dataline Systems Ltd Toronto Ont \$4,757, Domtar Ltd Senneville Que \$7,068, Feature Four Ltd Toronto Ont \$9,976, Dr B Foster Madbury NH USA \$3,690, General Photographic Services Ltd Ottawa Ont \$3,442, Jack A Gilbert Ottawa Ont \$5,505, André Goulet St Foy Que \$4,880, Grunwell Associates Ltd Clarkson Ont \$4,367, IBM Canada Ltd Edmonton Alta \$8,500, Independent Linen Supply Ottawa Ont \$3,264, Instronics Ltd Stittsville Ont \$3,156, Instronics Techno—Products Ltd Stittsville Ont \$5,000, T Johnson Ottawa Ont \$4,051, K Johnstone St John's Nfld \$2,500, G Klassen Ottawa Ont \$6,470, L—J Consultants Ottawa Ont \$2,000, Lynn Mason Ottawa Ont \$2,800, McGill University Montreal Que \$3,550, J A Moreau and Associates Ltd Pointe Claire Que \$6,040, Dr A F Muhammed Ottawa Ont \$4,000, John A Nagy Lethbridge Alta \$5,990, National Film Board Ottawa Ont \$7,693, New Brunswick Broadcasting Co Ltd Saint John NB \$5,200, University of New Brunswick Fredericton NB \$19,852, College of New Caledonia Prince George BC \$3,500, Institute of Northern Studies Saskatoon Sask \$27,727, O'Hanlon Paving Ltd Edmonton Alta \$3,400, Ottawa Key Punch Services Ottawa Ont \$12,619, Poly—Com Systems Ltd Don Mills Ont \$23,438, Quasar Systems Ltd Ottawa Ont \$28,382, I Resch Ottawa Ont \$3,000, University of Saskatchewan Regina Sask \$4,900, Scanada Consultants Ltd Ottawa Ont \$27,500, Snelling and Snelling Hamilton Ont \$25,180, Sunshine Uniform Supply Services Toronto Ont \$2,967, Systems Dimensions Ltd Ottawa Ont \$97,287, Thurber Consultants Ltd Victoria BC \$2,760, B J Todd Ottawa Ont \$8,358, Tosi Temporaries Ltd Toronto \$11,533, University of Windsor Windsor Ont \$8,106, Harriet Wright Ottawa Ont \$9,953.

Other Business Services \$13,390,563—A/C Engineering Toronto Ont \$8,865, Acres Consulting Services Ltd Niagara Falls Ont \$4,000, Adga Limited Ottawa Ont \$27,467, Affiliated Engineering Services Thornhill Ont \$19,660, University of Alberta Edmonton Alta \$11,040, A E Aldcroft Richmond Hill Ont \$14,384, Alphatext Ltd Ottawa Ont \$9,600, D Anderson Burlington Ont \$2,264, R Angus Ltd Calgary Alta \$4,168, Joseph Avik Inuvik NWT \$3,210, Ursula Banasch Edmonton Alta \$4,997, B and D Plumbing and Heating Ltd Winnipeg Man \$24,891, A W F Banfield

St Catharines Ont \$3,559, Morton Baslaw (1970) Ltd Ottawa Ont \$2,131, C A Bauer Vanier Ont \$3,445, H W Beall Ottawa Ont \$4,575, D A Beecroft Burlington Ont \$4,176, B Behne Ottawa Ont \$7,722, Bennie Electric Inc Hamilton Ont \$4,117, S Beriault Hull Que \$4,059, Gisele Besner Quebec Que \$7,549, V Bhola Burlington Ont \$6,949, W Bien Toronto Ont \$3,078, Bodega Bay Institute Bodega Bay Cal USA \$8,900, Daniel A Bondy Toronto Ont \$8,403, G Boudreau Hollister Cal USA \$2,906, W Hoffman Boyd Inuvik NWT \$4,000, R M Bradley Edmonton Alta \$2,864, Bristol Aerospace Ltd Winnipeg Man \$3,600, Brock University St Catharines Ont \$9,850, John Brown Publishing Associates Ltd Montreal Que \$2,175, A F Buell Manotick Ont \$4,000, Susan Burns Ottawa Ont \$9,483, Canadian Meteorology Society Downsview Ont \$6,500, Phyllis Carew Carleton Place Ont \$2,485, H U Chapman and Associates Ltd Toronto Ont \$14,586, Douglas K Charles Ottawa Ont \$3,775, Richard C Cobb Ottawa Ont \$3,659, Barbara Coleman Ottawa Ont \$2,300, Bruce Collins Ottawa Ont \$2,525, Computrex Centres Ltd Calgary Alta \$2,030, Jean—Marc Coulombe St Joachim Que \$3,600, Marie Lyse Cyr Ottawa Ont \$2,594, Dr Allan Davenport London Ont \$2,000, Peter Davidson Wainwright Alta \$2,319, B W DeLappe Bodega Bay Cal USA \$4,215, Designetics International Inc Waterloo Ont \$4,900, Dennis A Dewan Burlington Ont \$5,985, Dicks and Co Ltd St John's Nfld \$9,798, Digital Equipment of Canada Ltd Ottawa Ont \$2,118, Stan Dion Victoria Harbour Ont \$2,567, DOT Personnel Services Toronto Ont \$10,965, Marielle Dubeau St Joachim Que \$6,000, John B Dunlop Sussex NB \$6,769, Lorraine Dupuis Hull Que \$3,595, E C O Spherics St Bruno Que \$4,000, City of Edmonton Edmonton Alta \$46,700, Edmonton Telephones Edmonton Alta \$28,008, Yorke Edwards Victoria BC \$4,500, F J Eley Winnipeg Man \$13,037, D Foxall Midland Ont \$4,831, Louise Gagne Hull Que \$2,500, Lawrence Gangur Burlington Ont \$2,982, Simone Gaudreault Ste Foy Que \$4,200, Dr C Gibbs Fredericton NB \$3,269, Eva Giesecke Waubesaene Ont \$2,975, R Gilchrist Burlington Ont \$2,799, Goodfellow Combustion (Quebec) Inc Ville Mercier Que \$2,634, Gordon Personnel Services Hamilton Ont \$4,527, Gottschalk and Ash Ltd Montreal Que \$24,143, D Gow Midland Ont \$5,624, Suzanne Grenier Ottawa Ont \$4,392, J Grier Waterloo Iowa USA \$4,106, G E Grisak and R E Jackson Waterloo Ont \$4,482, Paul Henri Guerin St Joachim Que \$2,000, Haidi Helicopters Ltd Edmonton Alta \$44,015, Cyril B Harris Ottawa Ont \$2,383, R Heuther Burlington Ont \$2,530, Charles Higgerty Ltd Ottawa Ont \$4,725, W Hom Bodega Bay Cal USA \$2,111, Eric Hopper Ottawa Ont \$2,300, G A Huber Burlington Ont \$2,000, Scott Hughes Downsview Ont \$3,808, Ali Hussain Willowdale Ont \$6,271, Donald G Hustings Fredericton NB \$2,362, Indaero Research Co Toronto Ont \$2,180, Industrial Overload Calgary Alta \$3,229 and Hamilton Ont \$2,790, Information Canada Ottawa Ont \$2,620, Anne Jackson Ottawa Ont \$2,980, P Jackson St John's Nfld \$2,353, G Jamro Burlington Ont \$7,520, Jani Service Ltd Edmonton Alta \$26,500, Jet Janitor Services Ltd Stephenville Nfld \$2,280, Hector Jones Cap d'Espoir Que \$7,178, Keith Jones Ottawa Ont \$3,596, Silas Kängana Inuvik NWT \$3,210, Stanley Keevik Inuvik NWT \$3,210, W Keilani Ottawa Ont \$9,445, George Kelk Ltd Don Mills Ont \$3,495, Kelly Girl Service of Canada Ltd Toronto Ont \$18,203, D B Kennedy Ottawa Ont \$7,000, C Lacelle Burlington Ont \$2,000, Janice D Laliberte Aylmer Que \$2,739, M Lam Burlington Ont \$4,690, Lampshire and Terry Ltd Thunder Bay Ont \$17,681, L Lapointe Burlington Ont \$2,530, Phillip A Lapp Ltd Toronto Ont \$24,367, Laurentian Institute Ottawa Ont \$6,875, George Lewis Fredericton NB

ENVIRONMENT—Concluded

\$2,070, N Longhurst Burlington Ont \$4,148, Manpower Business Services Hamilton Ont \$2,757, Ottawa Ont \$20,740 and Regina Sask \$4,507, Joan M Masterton Thornhill Ont \$4,465, A McClure Owen Sound Ont \$2,433, McGill University Montreal Que \$10,726, Peter McLoughlin Associates Ltd Fredericton NB \$2,720, McMaster University Hamilton Ont \$12,239, J Mendola Berkeley Cal USA \$2,100, B Millie Burlington Ont \$2,782, Miss 500 Ottawa Ont \$90,810, Miss Stacey Personnel Ottawa Ont \$33,522, Modern Technical Services Ltd Toronto Ont \$5,606, T Moffatt Ottawa Ont \$2,479, M Mongeon Gatineau Que \$2,430, Montreal Engineering Co Ltd Montreal Que \$4,552, Gavin More Ottawa Ont \$8,028, Jill Moxley Almonte Ont \$4,520, Multi-Media Communications Ltd Fredericton NB \$8,161, National Capital Commission Ottawa Ont \$3,555, National Research Council Ottawa Ont \$10,518, Northwestern Utilities Edmonton Alta \$11,000, Ants Nurklik Toronto Ont \$6,838, Office Overload Co Ltd Hull Que \$83,868, Montreal Que \$2,189; Ottawa Ont \$66,716; Toronto Ont \$31,161 and Winnipeg Man \$11,420, S Parent Burlington Ont \$2,120, M C Pascuzzo Sirdar BC \$2,386, Denise Perrin Hull Que \$2,499, Personnel Pool Ottawa Ont \$86,051, Barrie Phillips Edmonton Alta \$4,520, D Plummer Burlington Ont \$7,084, Pollutech Pollution Advisory Services Ltd Oakville Ont \$12,900, Portage Personnel Hull Que \$21,567, S Postupalsky Madison Wisconsin USA \$2,786, Albert Potvin Hull Que \$2,498, Norman Polton Toronto Ont \$2,460, G Praught Burlington Ont \$4,875, B Prested Burlington Ont \$7,045, Prolith Inc Ville de Laval Que \$2,624, Dept of Public Works Toronto Ont \$140,181, B Pyneburg Princeton Ont \$2,411, University of Quebec Montreal Que \$15,423, Queen's University Kingston Ont \$3,993, J Reeves Burlington Ont \$2,440, Reid Crowther and Partners Ltd Calgary Alta \$5,000, G Phil Reilly Ottawa Ont \$4,419, Ronald Renault Vanier Ont \$3,037, L Roberts Gatineau Que \$2,109, Trevor Roberts Kitchener Ont \$2,670, Anna Robertson Burlington Ont \$4,000, P Robertson Burlington Ont \$4,680, Robinson and Heath Ltd Toronto Ont \$10,590, R Rush Burlington Ont \$3,364, Stephen Rybak Ottawa Ont \$3,850, Ste Annes Marine Services Ltd Ste Anne de Bellevue Que \$3,325, G Sardella Burlington Ont \$4,448, Saskatchewan Research Council Regina Sask \$5,198, University of Saskatchewan Regina Sask \$28,910, Sauze Forest Service Edmonton Alta \$9,887, S Sellars Ottawa Ont \$7,400, Servacar Ltd Edmonton Alta \$8,000, Mohammad Shabaz Fredericton NB \$2,746, Solomon Shully Associates Ltd Toronto Ont \$4,920, Simon Fraser University Burnaby BC \$5,000, S Sincennes Pointe Gatineau Que \$3,771, G W Sinclair and Associates Ltd Penticton BC \$3,407, Jocelyn P Smith Winnipeg Man \$4,050, M. Smith Burlington Ont \$2,275, Staff Builders Temporary Personnel Toronto Ont \$15,264, Susan Staniforth Downsview Ont \$4,804, Dr R Steffenson Ottawa Ont \$9,885, Joan Steiner Tenega Que \$2,638, Stevenson and Kellogg Ltd Toronto Ont \$11,048, C H Sutherland Brampton Ont \$9,200, Technical Overload Toronto Ont \$29,210, R Tew Burlington Ont \$6,552, Thurbur Consultants Ltd Victoria BC \$11,000, J Tonaj Burlington Ont \$2,628, Tosi Temporaries Ltd Toronto Ont \$4,097, Ministry of Transport Ottawa Ont \$9,900,933, Trent University Peterborough Ont \$4,000, I Valdmanis Burlington Ont \$6,996, Wyman Walker Aylmer Que \$6,847, G Warringer Burlington Ont \$5,865, University of Waterloo Waterloo Ont \$7,331, N Wei Burlington Ont \$5,000, R Westendorp Port McNicol Ont \$3,816, A Willey Winnipeg Man \$3,000, James Windsor Edmonton Alta \$2,109, Winters Design Toronto Ont \$13,353, Edmund Wright Ancaster Ont \$2,300,

York University Downsview Ont \$3,170, R Zaloom Burlington Ont \$4,811, R V Zoeller Burlington Ont \$3,491.

EXTERNAL AFFAIRS

Accounting Services \$14,396—Government of Canada—Department of Supply and Services—Bureau of Management Consultants Ottawa Ont \$13,078.

Legal Services (Abroad) \$21,132.

Engineering Services \$321,226—Bland Lemoyne and Shine Montreal Que \$2,584, Gardiner Thornton Davidson Garrett Vancouver BC \$11,392, L Heerema Vancouver BC \$4,500, McCarter Nairne and Partners Vancouver BC \$27,326, T D Overhill Engineering Ltd Ottawa Ont \$15,040, Smith Carter and Partners Winnipeg Man \$3,495, Thompson Berwich and Pratt Vancouver BC \$29,254, Trans-Asia Engineering Associates Inc Saigon Indo-China \$14,675, Waisman Ross Blankstein Winnipeg Man \$20,351.

Training Educational Services \$1,237,258—Algonquin College Ottawa Ont \$3,275, Banff School of Advanced Management Banff Alta \$5,400, Berlitz School of Languages Ottawa Ont \$2,435, Bureau International Des Expositions Paris France \$3,326, Canada Council Ottawa Ont \$883,104, Colleagues in Contact Ltd Aylmer East Que \$2,000, Copthorne Hotel Sussex U K \$7,229, Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont \$33,531, Government of Canada—Department of National Defence Ottawa Ont \$21,002, The Conference Board New York NY USA \$2,370, The Probe Group Toronto Ont \$15,337, University of Ottawa Ottawa Ont \$3,205, University of Waterloo Waterloo Ont \$5,315.

Health and Welfare Services \$13,581—Government of Canada—Department of Health and Welfare Ottawa Ont \$13,581.

Protection Services \$2,448,603—Canadian Corps of Commissioners Ottawa Ont \$331,175, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$1,794,944, Metropolitan Toronto Police Toronto Ont \$41,015.

Other Services \$3,006,183—P. D Akehurst Ottawa Ont \$17,711, Alexanian Contracting Ltd Ottawa Ont \$2,814, Alphatext Ltd Ottawa Ont \$3,931, M Amendola Ottawa Ont \$2,257, A Amyot Aylmer Que \$4,640, G C Andrew Vancouver BC \$16,413, A Asrilen Montreal Que \$8,678, Banff Springs Hotel Banff Alta \$3,193, G Bansile Ottawa Ont \$2,050, J E Belanger Ottawa Ont \$5,000, E R Belmare Ottawa Ont \$4,000, K Brazeau Ottawa Ont \$5,418, A Brown Ottawa Ont \$3,090, B V Communications Ottawa Ont \$7,766, Canadian Institute of International Affairs Toronto Ont \$2,000, Canadian Overseas Telecommunications Corp Montreal Que \$7,692, Carleton Towers Hotel Ottawa Ont \$3,109, L Charbonneau Ottawa Ont \$5,000, Chateau Laurier Hotel Ottawa Ont \$13,592, M Cohen Montreal Que \$5,938, D M Cole Ottawa Ont \$3,056, Computing Devices Co Ottawa Ont \$22,671, K Cook Toronto Ont \$7,440, F Coté Hull Que \$5,550, Country Club (The) Ottawa Ont \$4,536, Cuttles Tremblant Club Mount Tremblant Que \$13,603, A Donneur Montreal Que \$4,462, A M Doyle Ottawa Ont \$7,861, Empress Hotel Victoria BC \$2,218, H F Feaver Ottawa Ont \$10,200, B Fleming Halifax

EXTERNAL AFFAIRS—Concluded

NS \$3,659, J Fortin Ottawa Ont \$5,384, W F Foster Montreal Que \$5,388, R Francis Ottawa Ont \$5,000, R Garneau Ottawa Ont \$3,750, M Gaudreau Ottawa Ont \$3,744, M Goldblatt Ottawa Ont \$5,333, Good Business Management Inc Toronto Ont \$12,000, Government House—The Comptroller of the Household Ottawa Ont \$4,500, Government of Canada—Information Canada Ottawa Ont \$134,705, Government of Canada—Department of National Defence Ottawa Ont \$48,864, Government of Canada—Department of Supply and Services—Bureau of Management Consultants Ottawa Ont \$4,150, Gray Rocks Inn St-Jovite Station Que \$2,041, M Gynn Ottawa Ont \$5,320, J Hatstead Ottawa Ont \$4,360, A C E Horne Toronto Ont \$4,068, D M Johnson Toronto Ont \$4,081, Dr Z Kay Ottawa Ont \$5,000, Kebec Restaurant Ltd Montreal Que \$3,555, W R Kingsbury Ottawa Ont \$2,404, H C Kingston Ottawa Ont \$5,250, E Kulka Whitby Ont \$4,964, R A Lawson Ottawa Ont \$4,191, J A Leah Ottawa Ont \$5,542, Liquor Control Board of Ontario Ottawa Ont \$16,392, Lundy Specialty Advertising Ottawa Ont \$4,100, E P McCallum Ottawa Ont \$3,652, F J McEvoy Ottawa Ont \$4,335, R A MacKay Ottawa Ont \$5,000, M McKeown Ottawa Ont \$2,060, McKean and Brabst Electronic Ltd Ottawa Ont \$2,600, MacMillan Ottawa Ont \$3,165, Le Manoir Pinoteau Inc Mont Tremblant Que \$3,266, J Materson Halifax NS \$2,205, J M Minet and Co (Canada) Ltd \$42,183, C S Moore Ottawa Ont \$3,593, B M Morrison Halifax NS \$14,981, Mont Tremblant Lodge Mont Tremblant Que \$61,854, N Moyer Buckingham Que \$3,000, D Murray Guelph Ont \$5,440, L Mytelka Ottawa Ont \$2,500, National Art Centre Ottawa Ont \$21,477, Niagara Falls Scenic Tours Niagara Falls Ont \$3,580, Nordair Ltd Montreal Que \$3,400, M Normandin Ottawa Ont \$8,930, Pacific Western Airlines Vancouver BC \$4,480, D Page Ottawa Ont \$15,262, Parliamentary Restaurant Ottawa Ont \$11,733, P Pharand Ottawa Ont \$4,292, Press News Ltd Toronto Ont \$34,811, The Probe Group Toronto Ont \$7,863, Queen Elizabeth Hotel Montreal Que \$6,827, Reuters Ltd New York NY USA \$7,393, J Samuels London Ont \$8,019, F A Shaw Ottawa Ont \$7,388, Sheridan-Foxhead Inn Niagara Falls Ont \$2,461, L Skakie Ottawa Ont \$3,298, C Suchal Ottawa Ont \$5,000, Systems Dimension Ltd Ottawa Ont \$12,646, A S Uhren Regina Sask \$3,531, H Von Rieckloff Ottawa Ont \$12,539, V Tsatiri Ottawa Ont \$2,616, D A Waldie Ottawa Ont \$5,790, A Wetherup Ottawa Ont \$5,120.

Canadian International Development Agency

Consultants Services \$422,654—F Asselin Ottawa Ont \$2,697, B F Associates Montreal Que \$5,000, J Bene Ottawa Ont \$32,999, A Collier Ottawa Ont \$9,848, W D Cooper Ottawa Ont \$11,671, P Dansereau Montreal Que \$3,000, H Dion Ste Anne de Bellevue Que \$28,398, E P Fitzgerald Ottawa Ont \$14,265, W Gall Ottawa Ont \$22,365, P Girouard Outremont Que \$7,467, Government of Canada—Department of Supply and Services Ottawa Ont \$32,973, R Harmston Ottawa Ont \$16,507, M Hurley Ottawa Ont \$7,830, J Imboden Montreal Que \$10,886, Indian Social Institute New Delhi India \$4,219, Inter-Dev Associates Limited Ottawa Ont \$56,393, A Laidlaw Ottawa Ont \$2,299, G Leblanc Montreal Que \$20,296, G Lefebvre Montreal Que \$5,277, S Lemieux Ottawa Ont \$2,723, P Mabby Ottawa Ont \$10,590, T McLeod Ottawa Ont \$27,476, E Mercier Quebec Que \$21,416, M Moore Wakefield Que \$4,650, Price Waterhouse Associates Ottawa Ont \$9,300, S Vallée Montreal

Que \$10,148, A Vinette Quebec Que \$9,392, K W Wilb Ottawa Ont \$3,925.

Computer Services \$41,997—Government of Canada—Department of Supply and Services—Computer Service Bureau Ottawa Ont \$4,074, Management Information Systems—Computer Services Ottawa Ont \$3,641, Systems Dimensions Ltd Ottawa Ont \$33,310.

Office Services \$17,813—DOT Personnel Toronto Ont \$6,503, Ottawa-Hull Bilingual Ottawa Ont \$2,946, Personnel Pool Ottawa Ont \$3,325, P Shimmin Ottawa Ont \$3,854.

Film Production \$70,618—Carol Betts Toronto Ont \$3,868, Carleton Productions Limited Ottawa Ont \$5,564, National Film Board Ottawa Ont \$6,186, Public Information of United Nations New York NY USA \$35,000, Society Radio Canada Montreal Que \$20,000.

Protection Services \$59,272—Canadian Corps of Commissioners Ottawa Ont \$53,347.

Training Courses \$59,530—Algonquin College Ottawa Ont \$2,801, M Allaire Hull Que \$6,288, Carleton University Ottawa Ont \$2,240, Government of Canada—Public Service Commission Ottawa Ont \$25,582, J Perlmutter Maryland USA \$3,944, Projecto Linguistico Francisco Marroquin Antigua Guatemala \$2,019.

Medical Services \$5,962—Government of Canada—Department of National Health and Welfare Ottawa Ont \$5,256.

Storage of Household Effects \$18,184.

Procurement and Other Related Services \$1,858,857—Government of Canada—Department of Supply and Services Ottawa Ont \$1,858,857.

Miscellaneous \$54,763—Gottschal and Ash Limited Montreal Que \$3,772.

International Joint Commission

Other Services \$251,568—HSM Garver Ottawa Ont \$3,776, Ontario Ministry of the Environment Toronto Ont \$240,284.

FINANCE

FINANCIAL AND ECONOMIC POLICIES PROGRAM

Legal Services \$10,980.

Training and Educational Services \$113,204—Advanced Management Research Inc New York NY USA \$3,419; R Casault Quebec Que \$4,260, The Conference Board in Canada Ottawa Ont \$3,095, Government of Canada—Department of External Affairs Ottawa Ont \$7,466; Public Service Commission Ottawa Ont \$32,261 and Treasury Board Ottawa Ont \$9,128; University of Toronto Toronto Ont \$2,500.

Management Consulting and Contract Research \$278,181—Biro Inc Ottawa Ont \$38,063, Coopers and Lybrand Toronto Ont \$14,250, Robert J Dart Toronto Ont \$15,800, P K Datta Ottawa Ont \$3,000, Government of Canada—Statistics Canada Ottawa Ont \$55,661 and Department of Supply and Services Ottawa Ont \$25,343, Hopwood Dunlop and Associates Limited Ottawa Ont \$3,653, Katcard Systems Consultants Ottawa Ont \$5,100, I F Lipnowski Winnipeg Man \$4,872, B E MacDonald Ottawa Ont \$32,750, Peat Marwick Mitchell and Company Toronto Ont \$5,086, Price

FINANCE—Concluded

Waterhouse and Company Toronto Ont \$5,200, A R A Scace McCarthy and McCarthy Toronto Ont \$15,600, D Y Timbrell Toronto Ont \$7,500, M Walker Ottawa Ont \$16,240.

Data Processing Services \$428,461—Computel System Limited Ottawa Ont \$51,487, Computer Services Bureau Ottawa Ont \$32,271, Data Resources Inc Lexington Mass USA \$18,049, Government of Canada—Department of National Revenue Ottawa \$10,094 and Department of Supply and Services Ottawa Ont \$2,285, IBM Canada Limited Don Mills Ont \$75,958, Information Science Industries Ottawa Ont \$9,506, IP Sharp Associates Limited Toronto Ont \$61,270, Katcard Systems Consultants Ottawa Ont \$33,536, Systems Dimensions Limited Ottawa Ont \$127,214.

Protection Services \$60,822—Canadian Corps Commissionaires Ottawa Ont \$55,678, Dominion Electric Protection Ottawa Ont \$4,938.

Other Business Services \$939,728*—J C Bergevin Ottawa Ont \$2,240; John Coleman Washington DC USA \$2,445, Gérard Coulombe Ottawa Ont \$19,958, A R Dobell Ottawa Ont \$4,838; Professor Gordon Fisher Southampton England \$4,000; Government of Canada—Department of National Health and Welfare Ottawa Ont \$13,705 and Department of Supply and Services Ottawa Ont \$68,182, R Green Toronto Ont \$7,110, N G Kirkland Toronto Ont \$3,000, F Lamarche Ottawa Ont \$2,620, National Film Board Montreal Que \$29,800, E P Neufeld Ottawa Ont \$7,500, Office Overload Co Ltd Ottawa Ont \$4,064, Osler Hoskin and Hartcourt Toronto Ont \$3,059, J F Parkinson Ottawa Ont \$2,200, Peat Marwick and Mitchell Toronto Ont \$3,250, Personnel Pool Ottawa Ont \$35,022, Queen's University Kingston Ont \$24,152, Royal Bank of Canada Montreal Que \$22,569, Security Analysis Limited Toronto Ont \$2,570, Sutton and Bell Interior Design Consultants Toronto Ont \$30,106, Miss Stacey's Personnel Ottawa Ont \$32,361, Victor Comptometer Limited Cambridge Ont \$8,948.

*Includes payment of service fees to provinces \$533,173.

ANTI-DUMPING TRIBUNAL PROGRAM

Legal Services \$8,139—Soloway Wright Houston Killeen and Greenberg Ottawa Ont \$8,139.

Management Consulting and Contract Research \$2,497—J Furmanczyk Ottawa Ont \$2,497.

Other Business Services \$18,895—Personnel Pool Ottawa Ont \$6,055, Miss Stacey's Personnel Ottawa Ont \$9,442.

Auditor General

Management Consultants \$86,778—Marcel Belanger Quebec Que \$7,800, A L Campbell Winnipeg Man \$6,300, Coopers and Lybrand Ottawa Ont \$4,500, Government of Canada—Department of Supply and Services—Bureau of Consulting Services Ottawa Ont \$16,652, Peat Marwick Mitchell & Company Ottawa Ont \$4,825 and Montreal Que \$23,001, D A Smith Ottawa Ont \$8,000, St Elmo Smith Toronto Ont \$5,000, J R M Wilson Toronto Ont \$14,700.

Training and Educational Services \$5,124—Canadian Institute of Chartered Accountants Toronto Ont \$5,124.

Miscellaneous \$1,495.

Legal Services \$1,473.

Insurance

Valuation of Securities held by Insurance Trust and Loan Companies \$9,000—Canadian Daily Quotation Services Limited Toronto Ont \$7,500.

Data Processing—Alphatext Systems Ltd Ottawa Ont \$78,821, IBM Canada Ltd Ottawa Ont \$34,851, I P Sharp Associates Ltd Toronto Ont \$3,902.

Stenographic Services—Personnel Pool Ottawa Ont \$13,973.

Legal Services \$17,182—Patrick J McCaffery Calgary Alta \$14,992.

Other Types of Services \$7,963.

Tariff Board

Other Business Services \$39,472—S C Hudson Aylmer Que \$18,750, W D Porter Ottawa Ont \$7,000, B Prouse Hemmingford Que \$4,653, Government of Canada—Department of Supply and Services Ottawa Ont \$3,629, D J Sutherland Ottawa Ont \$5,440.

Other Types of Services \$6,324.

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Hospitality \$9,752—Comptroller of the Governor General's Household Rideau Hall Ottawa Ont \$5,745, Other \$4,007.

Laundry and Dry Cleaning \$10,159.

Other Business Services \$5,409.

Photography Services \$5,239.

Staff Assistance \$7,122.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**Administration Program**

Accounting Service \$97,097—Government of Canada—Department of Supply and Services Ottawa Ont \$97,097.

Fees, Honoraria and Contract Expenses \$9,920.

Fees—Staff Training \$34,579.

Messenger Service \$2,170.

Nursing Counsellor Services \$27,422—Government of Canada—Department of National Health and Welfare Ottawa Ont \$27,422.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Service Contracts \$333,466—Alphatext Ltd Ottawa Ont \$14,141, Canadian Corps of Commissionaires Ottawa Ont \$4,452, Government of Canada—Public Service Commission Ottawa Ont \$2,800 and Department of Supply and Services Ottawa Ont \$2,135, P J Consultants Kingston Ont \$2,000, A B Roberts Ashton Ont \$2,000, Systems Dimensions Ltd Ottawa Ont \$53,881, Veritas Consultants Ltd Toronto Ont \$2,675, Xerox of Canada Ltd Toronto Ont \$2,007.

Stenographic Assistance \$8,840.

Tuition Fees \$21,082.

INDIAN AND ESKIMO AFFAIRS PROGRAM

Artists and Designers Fees \$16,552.

Board & Lodging—Handicapped \$202,000—Alberta School for Deaf Edmonton Alta \$2,094.

Burial of Eskimos and Indians \$267,449—Aurora Funeral Home Whitehorse YT \$10,453, Marshall's Funeral Home St Walburg Sask \$2,240.

Classroom Assistants \$109,028—County of Grande Prairie Grande Prairie Alta \$3,954, L B Wenezeki Whitehorse YT \$3,676.

Contracts with Bands and Indian Associations \$543,490—Blackfoot Tribal Administration Gleichen Alta \$3,034, Chippewas of Thames London Ont \$6,249, Constance Lake Band Calstock Ont \$2,106, Cowichan Mothers Co-op Duncan BC \$22,240, Deer Lake Band Sandy Lake Ont \$7,480, Grand Council Treaty No. 3 Kenora Ont \$13,000, Huron Village Band Council Huron Village Que \$5,018, Laird Indian Band Council Watson Lake YT \$2,860, Mic-Mac Sewing Club Mic-Mac NS \$4,338, Montagnaise Pte-Bleue Band Pte-Bleue Que \$3,393, New Aiyansh Village Council New Aiyansh BC \$2,043, Northern Quebec Inuit Association \$6,000, Trout Lake Band Big Trout Lake Ont \$19,407, West Bay Band West Bay Ont \$3,000, Weymontachie Band Weymontachie Que \$2,403, Wikwemikong Band Wikwemikong Ont \$18,315, Yukon Native Brotherhood Whitehorse YT \$8,935.

Daily Transportation of Pupils \$377,057—A & A Bus Lines Sioux Lookout Ont \$6,174, AAA Charter Services Mission City BC \$21,855, Anchor Transit Ltd Duncan BC \$7,257, B Bressette Kettlepoint Ont \$22,210, Broadview School Unit No 18 Broadview Sask \$11,679, Blood Band Bus Co-op Cardston Alta \$116,115, E Buffalo Hobbema Alta \$32,574, Cardston School Division No 2 Cardston Alta \$267,052, Carmacks Taxi Service Carmacks YT \$3,695, Caughnawaga Band Council Caughnawaga Que \$9,568, S Cote Maniwaki Que \$17,415, Cache Creek Motors Ltd Cache Creek BC \$33,820, Coastal Bus Lines Ltd Kitimat BC \$38,723, East Smoky School Division Valleyview Alta \$45,835, E Etienne Oka Que \$29,771, N Francis Harrison Mills BC \$36,760, W E Frizzi Williams Lake BC \$22,016, F Greveling Lytton BC \$31,338, Heaslip Motors Ltd Hagersville Ont \$69,866, Immaculate School Burns Lake BC \$2,900, A Levi Big Cove NB \$13,320, TW Lucas Ponoka Alta \$6,924, G MacIver Blind River Ont \$10,748, S A Martin Ohswaken Ont \$17,275, McNaughton Busing Kettlepoint Ont \$8,960, Medstead School District No 64 Medstead Sask \$2,218, Melfort School Unit No 54 Melfort Sask \$2,040, M Metchewais Grand

Centre Alta \$10,426, K Nelson Hazelton BC \$27,252, Nordair Ltee Dorval Que \$2,176, Paynton Consolidated No 1417 Paynton Sask \$11,917, Peigan Bus Co-op Brocket Alta \$106,140, Prince Albert Northern Bus Lines Prince Albert Sask \$107,996, Prince Albert Bus Lines Ltd Prince Albert Sask \$3,240, CA Rivest Joliette Que \$15,989, S & J Transportation Cassiar BC \$4,680, School District No 27 Williams Lake BC \$25,063, School District No 28 Quesnel BC \$5,450, School District No 29 Lillooet BC \$20,324, School District No 30 Ashcroft BC \$14,063, School District No 50 Queen Charlotte BC \$26,718, School District No 52 Prince Rupert BC \$10,018, School District No 66 Lake Cowichan BC \$5,568, School District No 70 Port Alberni BC \$13,796, School District No 84 Gold River BC \$2,200, V Sharkey Heinsburg Alta \$19,006, Sioux Bus Line Sioux Lookout Ont \$5,084, Turtleford School Unit No 65 Turtleford Sask \$6,349, Waka School Unit Waka Sask \$2,290, Western Bus Lines Kamloops BC \$22,590, Western Bus Lines Ltd Port Alberni BC \$14,438, Wetaskiwin and District Wetaskiwin Alta \$2,462, Wildcat Hobbema Alta \$20,934, L D Wilson Vernon BC \$25,992.

Data Processing \$78,708.

Employment and Placement Contracts \$20,891—Saskatchewan Indian Cultural College Saskatoon Sask \$2,258.

Indian Consultation \$273,272—Union of New Brunswick Indians Fredericton NB \$5,815, Union of Nova Scotia Indians Micmac NS \$42,813.

Interpreters Fees \$2,133.

Leadership Training Courses \$241,072—University of Saskatchewan Saskatoon Sask \$10,108.

Legal Fees \$55,216—C Ruby Toronto Ont \$12,018, J Whist Kamloops BC \$2,500.

Local Board and Lodging \$8,570,481—Administrator of Family & Child Welfare Halifax NS \$14,561, Centre des Services Sociaux Cote Nord Hauteville Que \$75,666, Centre des Services Sociaux Hauteville Que \$133,550, Centre des Services Sociaux Richelieu Longueuil Que \$65,278, Children's Aid Society Windsor NS \$2,139, Department of Social Services Regina Sask \$4,464, Diocese de Mont-Laurier Mont-Laurier Que \$17,256, Drumheller Valley School Division Drumheller Alta \$41,880, Glenrose Hospital Edmonton Alta \$2,105, Government of Alberta—Department of Health and Social Development Edmonton Alta \$101,716, Government of British Columbia—Department of Rehabilitation Vancouver BC \$3,395,394, Government of Canada-Whitehorse YT \$9,576, Government of New Brunswick—Department of Social Services Fredericton NB \$22,639, Government of Quebec—Department of Social Affairs Quebec Que \$461,799, Government of Yukon Territory Whitehorse YT \$278,674, Le Service Social Valleyfield Que \$20,037, Montreal Lake Children's Home Timber Bay Sask \$3,565, John Rankin St-Marc de Figuery Que \$21,725, Service Social Diocese de Chicoutimi Chicoutimi Que \$28,407, Service Social Diocese de Joliette Joliette Que \$23,357, Services Sociaux Chibougamus Lac-St-Jean Chibougamus Que \$29,155, Simon Fraser Private Hospital Prince George BC \$34,793.

Maintenance Allowances \$9,770,137—Administration of Family and Child Welfare Halifax NS \$20,477, Anahim Lake Student Residence Anahim BC \$55,500, Banff Centre School Banff Alta \$2,223, Director of Child Welfare Halifax NS \$20,351, District of Kenora Home for the Aged Kenora Ont \$19,589, Department of Social Services Regina Sask \$57,475,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Department of Education Regina Sask \$94,472, Family and Child Services Halifax NS \$2,500, R Gail Prince Albert Sask \$5,274, Government of Saskatchewan Regina Sask \$31,498, A Greyeyes Saskatoon Sask \$2,555, Kootenay Okanagan District Vernon BC \$2,380, Lady Willingdon Nursing Home Ohsweken Ont \$2,190, Montreal Lake Childrens' Home Timber Bay Sask \$4,972, Native Alcoholism Council Regina Sask \$4,401, Pektapun Native Rehab Meadow Lake Sask \$4,058, Prince George College Prince George BC \$18,400, Saulteaux Centre Kamsack Sask \$8,442, School District No 27 Williams Lake BC \$6,002, School District No 29 Lillooet BC \$6,875, School District No 57 Prince George BC \$61,190.

Maintenance of Juvenile Delinquents \$60,035—Ranch Ehrlo Regina Sask \$26,581.

Other Business and Specialist Services \$8,597,721—Acres Consulting Services Ltd Vancouver BC \$3,500, Alberta Alcoholism & Drug Abuse Edmonton Alta \$2,000, Alberta Indian Education Edmonton Alta \$5,500, Alberta Indian Development System Edmonton Alta \$75,000, R Aller Winnipeg Man \$10,250, American Intern Inc New York NY USA \$2,040, B Assinewai Toronto Ont \$3,125, Associated Engineering Edmonton Alta \$3,623, BC Native Bibliographic Vancouver BC \$10,000, Bird & Hale Ltd Toronto Ont \$11,425, Biggar School Unit No 50 Biggar Sask \$10,600, Blackfoot Economic Development Corporation Gleichen Alta \$11,510, Blaine Lake School Unit Blaine Lake Sask \$5,562, Board of School Trustees Chilliwack BC \$51,581, Board of School Trustees Nanaimo BC \$4,400, Board of School Trustees Penticton BC \$6,247, Broadway Auto Body Fort Saskatchewan Alta \$3,375, Burnt Church Co-op Burnt Church NB \$15,000, C and D Rentals High Level Alta \$5,401, CIDR Levis Que \$4,500, CIS Ltd Winnipeg Man \$4,431, Calgary Urban Treaty Indian Alliance Calgary Alta \$22,335, Camosun College Victoria BC \$62,825, Canadian Executive Service Montreal Que \$70,120, J Cantafio Ottawa Ont \$3,806, Cariboo College Williams Lake BC \$6,917, Chestnut Canoe Corp Fredericton NB \$2,707, Cascade Inn Banff Alta \$2,457, Clarke Swanby & Associates Ottawa Ont \$8,428, Coastal Bus Lines Ltd Kitimat BC \$5,174, GL Colburne Toronto Ont \$3,250, Contract Education and Training Services Edmonton Alta \$25,000, Co-op Fisheries Ltd Prince Albert Sask \$8,210, Conseil Cooperative de Quebec Quebec Que \$30,000, Allen Cupples & Associates Toronto Ont \$12,048, Concrete & Masterplate Edmonton Alta \$2,178, Dac Translation & Management Services Edmonton Alta \$3,000, Damas & Smith Winnipeg Man \$2,585, EG Davyduke North Enderby BC \$2,000, Derry Michener and Booth Toronto Ont \$4,655, RL Duncan Penticton BC \$2,191, MM Dillon Ltd Winnipeg Man \$22,156, Eddy Match Co Pembroke Ont \$2,598, Department of Education Regina Sask \$2,500, Edwin Reid & Associates Ltd Vancouver BC \$32,787, Epec Consulting Calgary Alta \$36,601, C Everett Kenora Ont \$2,112, T Evans Vancouver BC \$2,000, GA Fisk Vancouver BC \$12,761, EJ Gaboury St Boniface Man \$4,987, Gaboury Lussier Sigudson North Vancouver BC \$73,000, A Gardner Eagle River Ont \$5,250, Dr NB Gillies Arnprior Ont \$4,851, JF Gilmour Vancouver BC \$2,375, A Girard Mt St Hilaire Que \$2,000, Government of Alberta Department of Agriculture Edmonton Alta \$8,396, Government of Canada—Department of Energy Mines and Resources Ottawa Ont \$915,506 and Department of Supply and Services Ottawa Ont \$40,466, Government of Quebec—Department of Social Affairs Quebec Que

\$20,240, Government of New Brunswick Fredericton NB \$13,386, Government of Saskatchewan Regina Sask \$162,398, Halifax School Halifax NS \$13,870, Halldorson's Plumbing Grande Centre Alta \$25,594, Dr T Hashimoto Montreal Que \$3,870, G Hildermen Winnipeg Man \$7,000, Howard Paish & Associates Ltd Vancouver BC \$2,000, Indian Craft Foundation Toronto Ont \$7,440, Indian Hall of Fame Bradford Ont \$4,000, Interform Planning & Design Ltd Calgary Alta \$7,548, J E Irvine Red Deer Alta \$4,725, E Isaaks Old Crow YT \$4,550, H Johnson Winnipeg Man \$4,950, M J Jones & Associates Edmonton Alta \$8,825, D Keyes Ottawa Ont \$6,028, H Kingfisher Shellbrook Sask \$10,000, Kinookimaw Beach Assoc Fort Qu'Appelle Sask \$6,000, Kishwoot Community Club Whitehorse YT \$6,475, Kondro Electric Lloydminster Alta \$25,594, Kutchin Consultants Whitehorse YT \$2,000, C Lavallee Broadview Sask \$2,416, Laventhol Krestein Howarth Toronto Ont \$6,011, Le Service Social de L'Ouest Quebecois Inc Amos Que \$212,915, J Leckie Ltd Winnipeg Man \$3,094, Y Lemieux Elsa YT \$2,000, M Lessard Quebec Que \$2,106, J E Y Levaque Ottawa Ont \$2,059, Lexpar Montreal Que \$103,505, Dr B Liberty St Catharines Ont \$4,500, Lockwood Consultants Toronto Ont \$2,920, Lombard North Group Winnipeg Man \$15,612, Lower Post Holdings Ltd Lower Post BC \$9,795, M & M Construction Edmonton Alta \$19,492, Major et Martin Inc Quebec Que \$4,880, Manitou Arts Foundation Manitoulin Island Ont \$7,135, Manitoulin Indian Students Manitoulin Island Ont \$2,000, Maritime Photoengravers Halifax NS \$2,520, F Martell Dorintosh Sask \$5,000, Makwa Lake Development Co Loon Lake Sask \$2,067, H Martin St Paul Alta \$38,917, A R May & Associates Don Mills Ont \$4,499, R A Mayer Ottawa Ont \$7,088, McCay & Duff Co Ottawa Ont \$2,222, McGill University Montreal Que \$5,000, O H Mckeough Toronto Ont \$12,381, Mng'won Co-op Ltd Kingsclear NB \$2,500, Micmac Handicrafts Micmac NS \$2,100, Mobile Graphics Ottawa Ont \$10,000, Municipal School Board Halifax NS \$6,505, New Perceptions Ltd Calgary Alta \$5,819, G Noel Grand Centre Alta \$6,875, Northern Light Gospel Mission Red Lake Ont \$89,370, Northern Youth Program Dryden Ont \$51,760, Northway Survey Corp Toronto Ont \$5,002, Oblates of Mary Immacula Vancouver BC \$2,017, Oblate Indian & Eskimo Council Ottawa Ont \$17,000, Ontario Co-operative Brampton Ont \$33,000, Ontario Institute Toronto Ont \$24,465, Old Crow Co-op Old Crow YT \$2,500, Paynton Consolidated No 1417 Paynton Sask \$4,059, Peat Marwick Mitchell & Co Vancouver BC \$17,457, J Pete Regina Sask \$4,111, E Phillip Maple Ridge BC \$2,165, Pincher Creek School Division No 29 Pincher Creek Alta \$4,695, Preventec Inc Sherbrooke Que \$18,260, Prince Albert School Unit No 56 Prince Albert Sask \$6,852, Prince Albert Student Residence Prince Albert Sask \$5,000, Reid Crowther & Partners Vancouver BC \$10,983, Reserve Realty Projects West Vancouver BC \$15,672, Resource Development Winnipeg Man \$4,975, Resources Management Consultant \$4,380, A Rioux Portneuf Que \$3,427, M Rivard Sept-Iles Que \$2,950, H Roland Ponoka Alta \$2,340, P S Ross Winnipeg Man \$2,542, P A Ross & Partners Vancouver BC \$11,212, Royal City School Ltd New Westminster BC \$4,696, Royal Ontario Museum Toronto Ont \$21,000, G St Pierre Quebec Que \$11,923, Samson Belair Cote Lacrois & Associates Quebec Que \$6,576, S Saigal Ottawa Ont \$6,900, School Committees London Ont \$16,300, Saskatchewan Indian Cultural College Saskatoon Sask \$15,000, School District No 2 Cranbrook BC \$34,496, School District No 24 Kamloops BC \$16,352, School District No 27 Williams Lake BC \$4,410, School

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

District No 30 Ashcroft BC \$2,595, School District No 31 Merritt BC \$4,704, School District No 46 Gibsons BC \$3,161, School District No 48 Squamish BC \$2,446, School District No 50 Queen Charlotte City BC \$2,012, School District No 52 Prince Rupert BC \$2,218, School District No 57 Prince George BC \$64,562, School District No 70 Port Alberni BC \$3,887, School District No 76 Agassiz BC \$5,167, School District No 88 Terrace BC \$4,506, C D Schultz & Co Vancouver BC \$7,832, Service Social de Gaspé Gaspé Que \$51,445, Seaton-Jordan & Assoc Calgary Alta \$5,000, R Shewchuk Winnipeg Man \$2,975, B Sicotte Ste-Therese de Blainville Que \$2,650, Simon Fraser Private Hospital Prince George BC \$20,014, C Smith Hagersville Ont \$3,240, E Smith & H Chambers Whitehorse YT \$6,620, Southern Plains Handicraft Co-op Fort Qu'Appelle Sask \$10,412, P Steele Ottawa Ont \$2,250, Stow Associates Winnipeg Man \$2,365, R Taylor Winnipeg Man \$3,000, Templeton Engineering Winnipeg Man \$4,932, Tera Instructional Designs Ltd Westlock Alta \$5,000, Thorne Gunn & Co Sudbury Ont \$19,940, Tobique Band Tobique NB \$9,139, Topecan Group Ltd Toronto Ont \$3,920, Town of Lac La Biche Lac La Biche Alta \$2,800, Thunderbird Co-op Eel River Bar NB \$15,000, T J Trychitko Winnipeg Man \$16,099, Truro Band Council Truro NS \$3,332, Turtleford School Unit No 65 Turtleford Sask \$19,178, Underwood McLellan Ltd Winnipeg Man \$9,814, Unies Ltd Winnipeg Man \$9,383, Union of NB Indians Fredericton NB \$2,220, University of: Calgary Calgary Alta \$7,000; British Columbia Vancouver BC \$4,835; Toronto Toronto Ont \$50,194; Laval Quebec Que \$4,750 and Saskatchewan Saskatoon Sask \$12,000, N H Ursel Mississauga Ont \$3,390, J Vachon Sherbrooke Que \$3,981, Vancouver City College Vancouver BC \$11,942, W Wacko Ottawa Ont \$2,546, W Wacko Edmonton Alta \$2,000, Wakaw School Unit Wakaw Sask \$7,466, G H Ward & Partners Ottawa Ont \$2,390, W C Wardrop & Assoc Winnipeg Man \$4,900, H G Warner Nanaimo BC \$4,411, Waterhen Enterprises Limited Waterhen Lake Sask \$2,000, Watts Griffiths & McGuat Toronto Ont \$4,320, R Whelan Ottawa Ont \$2,450, C Wildcat Hobbema Alta \$39,900, Williamson Burtinshaw Vancouver BC \$4,855, Winspear Higgins Stevenson & Co Edmonton Alta \$3,316, L E Wright Winnipeg Man \$2,490, YWCA Whitehorse YT \$5,977, R H Young Fredericton NB \$2,000, Yukon Indian Centre Whitehorse YT \$3,077.

Photographers Fees \$48,183.

Protection Services \$268,901—Government of British Columbia Victoria BC \$110,876.

Public Relations \$48,173—Williams and Wilson Ltd Edmonton Alta \$7,081, Williams and Wilson Ltd Vancouver BC \$2,400.

Pupil Residence Operation \$380,876.

Service Charge—Acquisitions \$893,682—Government of Canada—Department of Supply & Services Ottawa Ont \$893,682.

Service Charge—Central Removal Service \$8,961.

Service Charge—Central Travel Service \$5,900.

Service Charge—Printing \$22,289.

Stenographic Services \$57,573.

Trainees \$923,469—Travel \$100,797, clothing \$33,030, tuition fees \$43,938, personal allowances \$744,998, St Mary's Uni-

versity Halifax NS \$3,170, St Francis Xavier University Antigonish NS \$2,824.

Training of Public Servants \$194,385—Government of Canada—Public Service Commission Ottawa Ont \$18,175, University of Saskatchewan Saskatoon Sask \$2,856.

Tuition—College & University \$1,021,593—Algonquin College Ottawa Ont \$17,967, Althouse College London Ont \$6,055, Brandon University Brandon Man \$15,488, Confederation College Thunder Bay Ont \$49,886, Bishop University Lennoxville Que \$2,610, Federation of Saskatchewan Indians Regina Sask \$50,733, Government of Quebec Quebec Que \$33,676, McMaster University Hamilton Ont \$3,187, Mohawk College Hamilton Ont \$3,392, Regina Mundi College London Ont \$2,250, St Thomas University Fredericton NB \$5,310, Sault College Sault Ste Marie Ont \$5,868, University of Calgary Calgary Alta \$71,298, University of Lethbridge Lethbridge Alta \$15,327, University of Quebec Quebec Que \$9,070, University of Saskatchewan Saskatoon Sask \$23,604, University of Western Ontario London Ont \$108,897, Westbury College Montreal Que \$15,205.

Tuition—Employees Children \$14,437.

Tuition—Elementary and Secondary School \$29,853,457—Alberta School for the Deaf Edmonton Alta \$2,169, Association des Indiens du Quebec Quebec Que \$41,046, Assumption School Powell River BC \$38,891, Arcola School Unit No 10 Arcola Sask \$82,171, Auden Public School Board Auden Ont \$4,440, Balcarres Consolidated School District Balcarres Sask \$59,854, Blaine Lake School Unit Blaine Lake Sask \$95,215, Biggar School Unit No 50 Biggar Sask \$61,126, Beaverlodge Roman Catholic Separate School District Beaverlodge Alta \$11,222, Board of Education Regina Sask \$3,997, Board of Education Moose River Ont \$15,000, Board of Education Toronto Ont \$100,000, Board of Cape Breton Sydney NS \$54,232, Board of School Trustees Fredericton NB \$4,500, Borderland School District No 4 Rockglen Sask \$5,155, Board of School Trustees Campbellton NB \$110,937, Bonnyville School Division Bonnyville Alta \$95,225, Broadview School Unit No 18 Broadview Sask \$106,350, Bruce County Board of Education Chesley Ont \$131,249, Bruce/Grey Board of Education Carlsruhe Ont \$7,436, Brant County Board of Education Brantford Ont \$144,753, Bonnyville Regional High School Bonnyville Alta \$15,186, Calgary School Division No 1 Calgary Alta \$45,660, Calgary School Board Calgary Alta \$113,159, Calgary Separate School Division Calgary Alta \$89,848, Canfield Board of Education Moose River Ont \$17,491, Canora School Unit No 37 Canora Sask \$5,860, Carleton Board of Education Ottawa Ont \$4,118, Catherine Whyte Art School Grand Centre Alta \$8,000, Catholic Education Diocese of Prince George Prince George BC \$360,475, Catholic Education Diocese of Prince George Smithers BC \$3,600, Caughnawaga Indian Way School Montreal Que \$43,395, Central Algoma Board of Education Richards Landing Ont \$23,564, Chapeau Board of Education Chapeau Ont \$20,717, City of Sydney Sydney NS \$16,395, Colchester School Board Truro NS \$171,659, Cold Lake School District Cold Lake Alta \$34,448, Commission Scolaire Regionale Chauveau Loretteville Que \$55,588, Commission Scolaire Regionale Trocadieche Maria Cte Bonaventure Que \$19,397, Commission Scolaire Regionale Jeune Lorette Loretteville Que \$12,936, Commission Scolaire Roberval Roberval Que \$28,404, Commission Scolaire Regionale Louis-Hemon Roberval Que \$178,594, Commission Scolaire Regionale de la Mauricie Grand-Mere

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Que \$72,638, Commission Scolaire Haute-Mauricie La Tuque Que \$74,020, Commission Scolaire Regionale Lanaudiere Joliette Que \$66,000, Commission Scolaire Regionale Saguenay Lac St-Jean Que \$5,784, Commission Scolaire Eastern Quebec Quebec Que \$55,110, Commission Scolaire de la Haute Gatineau Maniwaki Que \$46,895, Commission Scolaire Provencher Maniwaki Que \$79,693, Commission Scolaire Deux-Montagnes Oka Que \$28,064, Commission Scolaire Regionale Harricana Amos Que \$34,368, Commission Scolaire Regionale de Val d'Or Val d'Or Que \$87,613, Commission Scolaire de Quevillon La Valiere Quevillon Que \$7,392, Commission Scolaire La Valiere St-Felicien Que \$3,039, Commission Scolaire Regionale La Verendrye Val d'Or Que \$21,813, Commission Scolaire d'Amos Amos Que \$89,249, Commission Scolaire Regionale du Cievre Rouyn Que \$98,007, Commission Scolaire du Lac Temiscamingue Ville-Marie Que \$86,567, Commission Scolaire Regionale du Golfe Sept-Iles Que \$300,548, Commission Scolaire Tadoussac Que \$2,976, Commission Scolaire Regionale Cote Nord Baie-Comeau Que \$174,334, Commission Scolaire Cote Nord Sept-Iles Que \$253,560, Commission Scolaire Sept-Iles Sept-Iles Que \$131,201, Commission Scolaire Regionale du Bas St-Laurent Rimouski Que \$13,912, Commission Scolaire Manicouagan Ruisseau-Vert Que \$13,912, Commission Scolaire Joliet Havre St-Pierre Que \$96,125, Corporation Scolaire de Chaleur Bay Escuminac Que \$8,880, County of Grande Prairie Grande Prairie Alta \$27,090, County of Parkland Stony Plain Alta \$75,574, County Lac St Anne Sangudo Alta \$34,876, County of Wetaskiwin Wetaskiwin Alta \$38,192, County of Wheatland Strathmore Alta \$146,606, County of Neivell Brooks Alta \$27,207, County of Vulcan Vulcan Alta \$102,466, County of St Paul St Paul Alta \$298,168, County of Smoky Lake Smoky Lake Alta \$42,608, Cupar School Unit No 28 Cupar Sask \$61,982, Dept of Education Regina Sask \$36,447, Dept of Education of Northern Saskatchewan Prince Albert Sask \$123,251, Drumheller Valley School Division No 62 Drumheller Alta \$66,890, Dryden Board of Education Dryden Ont \$232,717, Durham County Board of Education Coburg Ont \$6,928, Ecole Ste-Therese de l'Enfant Jesus Fort George Que \$120,668, Edmonton Catholic School Edmonton Alta \$104,403, Espanola Board of Education Espanola Ont \$65,501, Exshaw School District Exshaw Alta \$100,680, East Bay School Board East Bay NS \$14,612, Foothills School Division No 38 High Prairie Alta \$35,134, Fort McMurray School Division Fort McMurray Alta \$17,678, Fort McMurray Separate District Fort McMurray Alta \$30,880, Fort Vermillion School District Fort Vermillion Alta \$356,964, Fort Frances-Rainy River District Board of Education Fort Frances Ont \$290,554, Fort Frances-Rainy River District Separate School Board Fort Frances Ont \$140,395, Geraldton Board of Education Geraldton Ont \$181,680, Geraldton Roman Catholic Board Geraldton Ont \$26,110, Gogama Board of Education Gogama Ont \$5,325, Govan School Unit No 29 Govan Ont \$205,669, Government of Alberta Edmonton Alta \$6,624, Government of British Columbia Victoria BC \$5,934,146, Government of New Brunswick Fredericton NB \$276,045, Grande Prairie Roman Catholic Separate School District Grande Prairie Alta \$4,347, Grande Prairie Division No 2357 Grande Prairie Alta \$60,734, Graton Roman Catholic District No 3 Regina Sask \$5,836, Grenfell Consolidated School District No 150 Grenfell Sask \$6,625, Grey County

Board of Education Haldimand County Board of Education Hagersville Ont \$360,346, Halifax School for the Blind Halifax NS \$6,675, Hastings County Board of Education Belleville Ont \$126,150, Hazelton Secondary School Hazelton BC \$3,600, Hearst Board of Education Hearst Ont \$121,765, High Prairie Roman Catholic Separate School No 56 High Prairie Alta \$33,763, High Prairie School District No 48 High Prairie Alta \$226,151, Hudson's Bay School No 52 Hudson Bay Sask \$2,520, Independent School Board Warroad Minn USA \$4,253, Indian Head School Unit No 19 Indian Head Sask \$26,775, Interprovincial School Amherst NS \$6,086, Immaculate Conception School Vancouver BC \$14,964, James Bay Board of Education Moosonee Ont \$2,610, James Bay Education Centre Moosonee Ont \$88,142, Kamsack School Unit No 35 Kamsack Sask \$158,368, Kapuskasing Board of Education Kapuskasing Ont \$10,480, Kenora Board of Education Kenora Ont \$168,241, Kenora Roman Catholic Separate School Board Kenora Ont \$345,298, Kent County School Board Chatham Ont \$369,546, Kinistino School Unit Kinistino Sask \$75,759, Kirkland Lake Board of Education Kirkland Lake Ont \$19,386, Lac La Biche School Division Lac La Biche Alta \$127,773, Lakehead Board of Education Thunder Bay Ont \$56,920, Lambton School Board Sarnia Ont \$224,385, Lasalle College Montreal Que \$4,260, Laurenvale School Board Montreal Que \$60,631, London School Board London Ont \$145,278, Loyola High School Montreal Que \$4,827, Le Conseil scolaire d'Ottawa Ottawa Ont \$7,021, Manitoulin Board of Education Little Current Ont \$465,591, Maple Creek School Unit No 17 Maple Creek Sask \$13,946, Meadow Lake School Unit No 66 Meadow Lake Sask \$231,217, Medstead School Unit Medstead Sask \$34,670, Medstead School District No 64 Medstead Sask \$22,851, Melfort School Unit No 54 Melfort Sask \$19,506, Melville Comprehensive High School Melville Sask \$3,564, Michipicoten School Division Wawa Ont \$5,783, Middlesex School Board London Ont \$98,102, Mine Centre School Board Mine Centre Ont \$129,329, Moose Factory Board of Education Moosonee Ont \$525,000, Moosonee Public School Board of Education Moosonee Ont \$76,934, Municipal Corp of Uranium City Uranium City Sask \$20,946, Municipal Scolaire Catholique Schefferville Que \$37,400, Municipal Corp of Inverness Port Hood NS \$53,363, Municipal School Board Antigonish NS \$20,596, Muskoka Board of Education Bracebridge Ont \$28,775, Nipawin School Unit No 6 Nipawin Sask \$20,345, Nipissing District Roman Catholic Separate School Board North Bay Ont \$68,089, Nipissing Board of Education North Bay Ont \$92,922, Nordegg School Division Nordegg Alta \$10,628, Norfolk County Board of Education Simcoe Ont \$15,508, Northern School Board Prince Albert Sask \$460,248, Northfield Mount Hermon School Fast Northfield Mass USA \$8,275, Northland School Division Peace River Alta \$761,418, Northumberland & Durham County Board of Education Cobourg Ont \$19,790, North Battleford Roman Catholic Separate School District No 16 North Battleford Sask \$5,650, North Battleford Roman Catholic Separate High School North Battleford Sask \$7,810, North Battleford Collegiate Institute North Battleford Sask \$12,912, North Battleford School District No 1438 North Battleford Sask \$6,248, North Battleford School Unit No 38 North Battleford Sask \$18,242, North Island Regional School \$41,246, North Shore Board of Education Elliot Lake Ont \$35,733, North Shore District Roman Catholic Separate School Board Blind River Ont \$74,122, Ontario Dept. of Education Toronto Ont \$23,277, Ottawa Roman Catholic Church Ottawa Ont \$2,618, Ottawa Board of Education

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Ottawa Ont \$38,669, Our Lady of Fatima School Board Longlac Ont \$52,731, Our Lady of Perpetual Help Kamloops BC \$19,800, Peace River School Division No 10 Peace River Alta \$35,000, Peterborough County Board of Education Peterborough Ont \$136,900, Pinard Board of Education Fraserdale Ont \$8,364, Ponoka Roman Catholic School District Ponoka Alta \$197,095, Prince Albert School Unit No 56 Prince Albert Sask \$265,192, Prince Albert Roman Catholic District No 6 Prince Albert Sask \$37,245, Prince Albert Public School District No 3 Prince Albert Sask \$96,642, Parkland School Unit No 63 Shellbrook Sask \$147,466, Paynton Consolidated No 1417 Paynton Sask \$90,247, Protestant School Board Schefferville Que \$229,623, Protestant Regional School Board of Western Quebec Hull Que \$117,869, Protestant Regional School Board Chateaugay Que \$385,196, Queen of Angels School Montreal Que \$8,900, Queen of Angels School Duncan BC \$73,541, Regina School Unit No 21 Regina Sask \$5,657, Regina East School Unit No 20 Regina Sask \$34,460, Regional School Board of Gaspesie New-Carlisle Que \$5,412, Regional Administration Unit No 4 Montague PEI \$3,506, Regional Administration School Unit No 3 Charlottetown PEI \$22,747, Renfrew County Board of Education Pembroke Ont \$52,331, Renfrew County Roman Catholic Separate School Board Pembroke Ont \$41,921, Richmond County School Board St Peters NS \$66,669, Rosthern School Unit Rosthern Sask \$141,451, Saanich Indian Education Association Brentwood BC \$4,250, St Mary's Convent Combermere Ont \$3,255, St Paul's School District St Paul Alta \$133,707, St Maurice Protestant School Board Shawinigan Que \$29,027, St James School Vernon BC \$60,889, St Ann's Academy Kamloops BC \$41,767, St Edmunds School North Vancouver BC \$7,990, St. Joseph's School Chemainus BC \$12,835, St Joseph's School Penticton BC \$2,105, St Mary's School Cranbrook BC \$10,700, St. Mary's School Mission BC \$65,690, St Thomas Aquinas North Vancouver BC \$4,111, Saskatoon Board of Education Saskatoon Sask \$21,221, Sault Ste Marie Board of Education Sault Ste Marie Ont \$283,813, Sault Ste Marie Roman Catholic Separate School Board Sault Ste Marie Ont \$127,164, Savant Lake School Board Savant Lake Ont \$26,980, Shamrock School Unit No 38 Foam Lake Sask \$2,548, Simcoe County Board of Education Barrie Ont \$128,909, Stanstead College Stanstead Que \$4,977, Stormont, Dundas & Glengarry County Roman Catholic Separate School Board Cornwall Ont \$54,976, Stormont, Dundas & Glengarry County Board of Education Cornwall Ont \$331,739, Sturgeon School District Morinville Alta \$25,806, Sturgis School Unit No 45 Sturgis Sask \$89,409, Sudbury Board of Education Sudbury Ont \$75,480, Sudbury District Roman Catholic Separate School Board Sudbury Ont \$34,819, Sydney School Board Sydney NS \$33,117, Timiskaming Board of Education New Liskeard Ont \$11,667, Timmins Board of Education Timmins Ont \$53,682, Town of New Waterford NS \$10,453, Town of New Glasgow NS \$27,580, Turtleford School Unit No 65 Turtleford Sask \$87,241, University of Quebec Chicoutimi Que \$62,633, Valleyview Roman Catholic Separate School District Valleyview Alta \$88,250, Wadena School Unit No 46 Wadena Sask \$118,912, Waka School Unit Waka Sask \$64,898, Waterloo School Board Waterloo Ont \$3,262, West Parry Sound Board of Education Parry Sound Ont \$25,209, Wetaskiwin School District Wetaskiwin Alta \$53,935, Wetaskiwin Roman Catholic District Wetaskiwin

Alta \$6,048, Wilkie School Unit No 59 Wilkie Sask \$67,840, York County Board of Education Sutton Ont \$4,210, Yorkton Collegiate Institute Yorkton Sask \$20,520.

Tuition—Vocational & Special Schools \$1,145,565—Alberta College Edmonton Alta \$3,241, Camosun College Victoria BC \$123,975, Cardston School Division No 2 Cardston Alta \$479,515, Department of Education Regina Sask \$170,354, Holland College Charlottetown PEI \$11,130, Government of Alberta Edmonton Alta \$18,554, Lethbridge Community College Lethbridge Alta \$5,190, Lethbridge School Division No 51 Lethbridge Alta \$58,806, G MacEwan Edmonton Alta \$2,218, Modern College of Business Calgary Alta \$2,122, Mount Royal College Calgary Alta \$4,516, Nordair Ltd Dorval Que \$2,035, Ontario Ministry of Colleges and Universities Toronto Ont \$122,501, Pincher Creek School Division No 29 Pincher Creek Alta \$120,093, Pincher Creek Roman Catholic School District No 18 Pincher Creek Alta \$71,424, P Poitras Lebreton Sask \$2,805, R Smallboy Robb Alta \$14,370, Staron Flight Ltd Pitt Meadows BC \$2,040, The Rural Learning Association Toronto Ont \$37,450, University of Saskatchewan Regina Sask \$2,054, Willow Creek School Division No. 28 Claresholm Alta \$291,970.

Writers fees \$6,236.

Other Types of Services \$353,604.

NORTHERN AFFAIRS PROGRAM

Artist and Designers Fees \$1,038.

Consultants Fees \$194,589—D William Carr & Associates Ottawa Ont \$30,463, J T Dymont Montreal Que \$3,843, Fenco Calgary Alta \$17,531, Government of Canada—Secretary of State—National Film Board Ottawa Ont \$40,000, Laurentian Institute for Social Economic Dev Inc Ottawa Ont \$2,500, Montreal Engineering Montreal Que \$14,385, Northwest Hydraulic Edmonton Alta \$44,445, Ray Wolfe Connell Lightbody & Reynolds Vancouver BC \$2,113, Renewable Resources Consulting Edmonton Alta \$3,019, Unies Ltd Winnipeg Man \$2,168.

Court Costs \$161.

Data Processing Services \$25,114—System Dimensions Ltd Ottawa Ont \$6,869.

Engineering Services \$70,166—Angus Butler Engineering Ltd Edmonton Alta \$2,878, Dames & Moore Anchorage Alaska \$11,750, Environmental Resources West Vancouver BC \$22,732, Thurlow & Associates Ottawa Ont \$14,468, Underhill & Underhill Whitehorse YT \$8,646.

Honoraria \$6,831.

Interpreters' Fees \$315.

Legal Fees \$2,998.

Medical Examinations \$922.

Other Service Contracts \$1,481,030—Beek Consultants Ltd Calgary Alta \$47,232, Carleton University Ottawa Ont \$60,473, Excel Enterprises Arctic Ltd Inuvik NWT \$2,448, Gemini North Yellowknife NWT \$14,000, K R Greenway Ottawa Ont \$6,000, International Forest Fire Systems \$4,850, Janus Museum Consultants Ltd Toronto Ont \$5,150, J Joyce Westmount Que \$2,128, Laval University Quebec Que \$94,070, G Miller Ottawa Ont \$2,000, Milton Freeman Research Ltd Hamilton Ont \$195,523, Montreal Museum of Fine Arts Montreal Que \$2,500, D H Mossop Whitehorse

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

YT \$10,000, McMaster University Hamilton Ont \$34,737, North Star Bus Lines Churchill Man \$20,685, Queen's University Kingston Ont \$11,000, Richardson & Co Winnipeg Man \$2,300, The School District of Fort Churchill Fort Churchill Man \$10,000, R Steffenson Ottawa Ont \$4,950, J C Sproule & Associates Ltd Calgary Alta \$31,590, Techman Consulting Engineers Calgary Alta \$17,667, University of Alberta Edmonton Alta \$153,415 University of BC Vancouver BC \$35,845, University of Calgary Calgary Alta \$15,192, University of New Brunswick Fredericton NB \$14,384, University of Ottawa Ottawa Ont \$10,000, University of Saskatchewan Saskatoon Sask \$84,176, University of Toronto Toronto Ont \$146,020, University of Western Ontario London Ont \$8,500, Underwood McHellan & Associates Edmonton Alta \$25,500, West Canadian Graphic Industries Ltd Edmonton Alta \$4,517, Yukon Native Brotherhood Whitehorse YT \$4,014.

Photographers' Services \$16,058—Antique Spaceship Production Registered Westmount Que \$7,400, J C Sproule & Associates Ltd Calgary Alta \$3,100.

Protection Services \$10,568.

Research Fees \$57,649—J Morisset Montreal Que \$22,048, University of British Columbia Vancouver BC \$22,800 and McGill University Montreal Que \$6,650.

Stenographic Assistance \$44,815.

Teachers at Duke of Edinburgh School Churchill Man \$215,462—D R Arn \$19,835, M Arn \$15,931, H Ball \$15,931, S Boudreau \$11,112, G Cook \$17,097, A Gemby \$11,966, K Heibert \$11,053, R Lau \$9,633, V Lau \$13,238, L Lawrie \$12,891, R McKay \$12,384, B Mayner \$8,055, M O'Neil \$5,250, T O'Shea \$18,771, T Pertson \$15,516, R Ramanciauskas \$12,733.

Trainees \$235,282—Clothing \$17,894, Personnel Allowances \$137,022, Travel \$70,251, Tuition \$10,115.

Tuition \$34,691—Fees and Texts \$33,880.

Writers' Fees \$1,500.

Other Types of Services \$1,820,514.

CONSERVATION PROGRAM

Appraisal Review \$571.

Catering Services \$190,516—Fortier & Assoc Edmonton Alta \$165,130.

Computer Services \$76,712—Systems Dimension Ottawa Ont \$24,398.

Consultants Contracts \$11,789—Domestic Animal Control Banff Alta \$5,000, L Research & Consulting Calgary Alta \$2,040.

Legal Services \$11,128.

Medical and Health Services \$23,888—Edson Health Unit Edson Alta \$3,384, Jasper Medical Jasper Alta \$2,100.

Protection Services \$478,234—Canadian Corps of Commissioners Ottawa Ont \$15,883; Winnipeg Man \$44,242; Victoria BC \$35,566; Kingston Ont \$8,391 and Windsor Ont \$5,626, Ensign Security Service Ltd Welland Ont \$2,850, Pinkerton's Calgary Alta \$4,808, Sentinel Security Service Winnipeg Man \$5,123.

Research Contracts \$18,445—Dr A T Bergerud Victoria BC \$2,000, Ross Diehl Orillia Ont \$4,427, Evergreen Audio Toronto Ont \$4,700, Focus Two Toronto Ont \$4,700, Thurlow and Assoc Ottawa Ont \$2,618.

Service Contracts \$871,833—Guy Boyd Windsor NS \$2,550, BC Forest Service Victoria BC \$8,268, Canadian Facts Ltd Toronto Ont \$2,475, Chip Young Communications Toronto Ont \$6,996, L P Cormier Kouchibouguac NB \$17,686, Ed Donald Downsview Ont \$3,881, Féd Québécoise des Conots Montreal Que \$2,000, A and E Gabert Fort Saskatchewan Alta \$2,357, Government of Canada—Department of Energy Mines and Resources Ottawa Ont \$2,000; Secretary of State—National Film Board Montreal Que \$61,400 and Department of Supply and Services Ottawa Ont \$156,851 and Fort Smith NWT \$81,669, J Greenough Halifax NS \$3,500, Institute of Public Affairs Halifax NS \$6,763, Keg Production Toronto Ont \$3,000, Lesser Studio Ltd Toronto Ont \$4,547, Management Renewal Ottawa Ont \$2,000, Ward Marten Peterborough Ont \$2,084, M E McCusker Banff Alta \$3,368, Neilson Electric Pincher Creek Alta \$6,463, Network for Arg Inc Montreal Que \$3,500, New Brunswick Museum Saint John NB \$22,530, Newman Decorating Banff Alta \$2,235, Photomation Ltd Toronto Ont \$4,800, Pineway Electronics Toronto Ont \$2,505, George Price Kingston Ont \$2,800, Publimedia Montreal Que \$3,000, Debert Ring Brockville Ont \$2,800, H Sherratt Toronto Ont \$2,000, Southam Videotel Don Mills Ont \$2,213, Taaw Productions Toronto Ont \$16,608, Tracan Inc Montreal Que \$3,376, Travel Data Toronto Ont \$3,000, L Turner Raymond Alta \$2,025, Ucluelet Construction Ucluelet BC \$6,100, Vicap Enterprises Windsor Ont \$77,494, YMCA Edmonton Alta \$9,800.

Student Guides \$3,838.

Other Types of Services \$141,314—Government of Canada—Department of Supply and Services Ottawa Ont \$39,655, L Harris St John's Nfld \$2,500, Jasper Housekeeping Jasper Alta \$2,415, M Laterreur Ste Foy Que \$2,500, J J Lefebvre Montreal Que \$2,500.

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Accounting Services \$13,779—Government of Canada—Department of Supply and Services Ottawa Ont \$13,779.

Engineering \$258.

Legal Services \$57,196—Government of Canada—Department of Justice Ottawa Ont \$54,952.

Training Expenses \$215,427—AMR International Inc New York NY USA \$2,905, Banff School of Advanced Management Banff Alta \$3,400, Centre d'Etudes Industrielles Switzerland \$5,030, Government of Canada—Public Service Commission Ottawa Ont \$45,986 and Bureau of Staff Development and Training Ottawa Ont \$5,961.

Protection Services \$105,012—Canadian Corps of Commissioners Ottawa Ont \$103,647.

Medical and Health Services \$27,224—Government of Canada—Department of National Health and Welfare Ottawa \$16,576 and Statistics Canada Ottawa Ont \$4,620.

Credit Reports \$10,659—Dunn and Bradstreet of Canada Limited Toronto Ont \$10,659.

INDUSTRY, TRADE AND COMMERCE—Continued

Honoraria \$13,728—Berger J Mauritius \$2,000, H H Knoblock Montevideo Uruguay \$2,000.

Management Consultants \$159,854—Donner and Lazar Research Associates Toronto Ont \$4,930, Government of Canada—Department of Supply and Services Ottawa Ont \$28,611 and Bureau of Management Consulting Ottawa Ont \$5,207; IIT Research Institute Chicago Ill USA \$9,067, Intel Consultants Ottawa Ont \$3,136; Kates Peat and Marwick Toronto Ont \$21,066, Dr J A Litvak Toronto Ont \$5,300, Mitre Corporation Bedford Mass USA \$5,594, Mosaic Consultants Ottawa Ont \$16,922, Pulp and Paper Research Institute Pointe Claire Que \$35,340, Ross Alexander Toronto Ont \$5,787.

Scientific Services \$8,420—Government of Canada—Public Service Commission Ottawa Ont \$7,400.

Motion Picture Production and Distribution \$206,476—Government of Canada—National Film Board Ottawa Ont \$195,351, Stewart Green Ottawa Ont \$6,244.

Storage \$49,661.

Research Services \$76,828—T W Bayly Oakville Ont \$2,597, O J Braun Vancouver BC \$2,254, A J D Bridge Winnipeg Man \$2,071, E T Buchanan Mont Royal Que \$2,193, G D Fairley Toronto Ont \$2,930, Government of Canada—Statistics Canada Ottawa Ont \$33,533, Hudson Institute New York NY USA \$16,490, R Samson Westmount Que \$2,278, W D Walper Oakville Ont \$2,635.

Hospitality including Posts Abroad \$1,326,289.

Bilingual Training Expenses \$142,539—Berlitz School of Languages Ottawa Ont \$8,766, Government of Canada—Department of National Defence Ottawa Ont \$6,907, Laval University Quebec Que \$32,257.

Public Relations Services \$16,874—Panorama Products North Surrey BC \$2,970, Government of Canada—Royal Canadian Mint Ottawa Ont \$2,974.

Registration Fees \$27,751.

Miscellaneous \$5,309,107—Adga Ltd Ottawa Ont \$10,138, Allan Travel Services Ltd Ottawa Ont \$2,337, Alphatext Ltd Ottawa Ont \$20,396, Apparel Manufacturers Council of Canada Toronto Ont \$22,735, L'Association Provinciale de l'Industries Victoriaville Que \$3,000, Aviation Planning Services Ltd Montreal Que \$33,509, J C Bain Vancouver BC \$9,464, H Bauman London Ont \$2,000, Bell Canada Montreal Que \$2,926, Berger Tisdall Clarke and Lesley Montreal Que \$27,883, Paul Bolton Ottawa Ont \$20,073, S D Browne Associates Inc Washington DC USA \$12,440, Building Research Group Toronto Ont \$14,502, Burns and Cooper Ltd Toronto \$3,500, J D Campbell Ottawa Ont \$4,125, Canadian Construction Association Ottawa Ont \$6,800, Canadian Home Manufacturers Association Ottawa Ont \$5,000, Canadian Pacific Consulting Services Ltd Montreal Que \$6,705, Cegir Montreal Que \$11,700, Cine/Sync Ltd Montreal Que \$2,815, Colleagues-in-Contact Aylmer Que \$8,480, L Comerande Nicolet Que \$2,233, Computel Systems Ltd Ottawa Ont \$68,446, Com-Share Ltd Rexdale Ont \$2,579, Consiglio and Associates Inc Montreal Que \$4,000, Consumers Computing Ltd Willowdale Ont \$3,926, Dataline Systems Ltd Toronto Ont \$8,393, Desroches Jasmin and Associates Montreal Que \$12,974, E W Devlin Ottawa Ont \$2,500, Dilworth Serond Meagher

and Associates Ltd Toronto Ont \$24,590, Demers Gordon Baby Ltd Toronto Ont \$14,500, Peter Dobbing Ottawa Ont \$15,210, Dobush Stewart Langpie Montreal Que \$5,000, G Delorme Assiniboia Sask \$23,313, DOT Personnel Services Toronto Ont \$33,081, H L Eberts Montreal Que \$11,223, J Eby Toronto Ont \$4,988, Emjay Associates Toronto Ont \$20,000, E Emor Ottawa Ont \$2,150, EMR Toronto Ont \$3,000, F Esler Ltd Montreal Que \$4,139, J Evans Downsview Ont \$4,932, L Evenson Morden Man \$2,483, C Everett Fredericton NB \$2,955, Fairbrother E Barnes Ltd Montreal Que \$2,015, P Filion Montreal Que \$3,298, Financial Post Montreal Que \$11,626, Ghezi Textil Organization Zurich Switzerland \$5,691, M L Gigrere Montreal Que \$3,060, N Gobeil Montreal Que \$7,280, Gottschalk and Ash Ltd Toronto Ont \$31,718, Government of Canada—Computer Services Bureau Ottawa Ont \$73,488, Information Canada Ottawa Ont \$1,643,729; Department of Justice Ottawa Ont \$2,135, National Film Board Ottawa Ont \$25,000, Public Service Commission Ottawa Ont \$6,404, Statistics Canada Ottawa Ont \$49,737, Department of Supply and Services Ottawa Ont \$1,402,007, Department of Transport Ottawa Ont \$20,291, Hedlin Menzies and Associates Toronto Ont \$7,000, International Simultaneous Translation Services Montreal Que \$5,331, G P Jenkins Cambridge Mass USA \$3,010, P H Jones Vancouver BC \$12,294, W L Jones Vancouver BC \$3,150, Kates Peat and Marwick Montreal Que \$4,900 and Toronto Ont \$29,417, M Kapchinsky Edmonton Alta \$2,100, D B Kendall Woodlawn Ont \$17,600, D N Kendall Toronto Ont \$8,350, B Kramer Associates Toronto Ont \$2,448, M M Koerner Toronto Ont \$2,185, J Labatt Limited London Ont \$20,417, C A L'Argent Bell Montreal Que \$22,832, J F Legg Ottawa Ont \$5,000, Leigh Instruments Carleton Place Ont \$2,438, A Litvak Ottawa Ont \$7,827, W Loates Design Associates Ottawa Ont \$5,000, Mac Inc Company Cambridge Mass USA \$108,652, MacLean Hunter Ltd Toronto Ont \$8,585, Manitoba Institute of Management Inc Winnipeg Man \$711,986, Masonite Canada Ltd Gatineau Que \$3,450, H McDougall Mississauga Ont \$2,000, D G McFetridge London Ont \$6,536, W H Metcalfe Ottawa Ont \$2,100, Middleton P Toronto Ont \$3,578, Miln-Bingham Ltd Toronto Ont \$4,592, Miss 500 Ottawa Ont \$6,469, Miss Stacey Personnel Ottawa Ont \$58,941, M Muise Halifax NS \$3,007, Dr A M Neville Ottawa Ont \$15,497, M L Nickerson and Associates Ottawa Ont \$12,710, Office Overload Co Ltd Ottawa Ont \$32,447, L O'Neil Vancouver BC \$2,190, Ontario Educational Communications Authority Toronto Ont \$3,900, Ottawa-Hull Bilingual Personnel Ottawa Ont \$5,963, Ottawa-Task-Force Agency Ltd Ottawa Ont \$24,805, R Parent Ville de Brossard Que \$2,100, Personnel Pool Ottawa Ont \$232,078, M Porter Duffield Alta \$2,357, Price Waterhouse Toronto Ont \$2,800, C Programmed Montreal Que \$17,578, Queen's University Kingston Ont \$6,300, J L Richards and Associates Ltd Ottawa Ont \$6,794, Richardson Bond and Wright Owen Sound Ont \$11,415, RinnLonguith Winnipeg Man \$2,795, P S Ross and Partners Ottawa Ont \$2,500, F J Rutherford Waterdown Ont \$5,771, J St Laurent Ottawa Ont \$6,371, Sandwell and Company Ltd Montreal Que \$5,513, J R Sarsfield Regina Sask \$5,606, Seepac Systems Ltd Toronto Ont \$9,343, Wilbee R Searle Toronto Ont \$3,900, N Seifert Montreal Que \$3,375, Shawinigan-Pryde Flavin Co Ltd Montreal Que \$24,999, Sherwood and Partners Toronto Ont \$4,000, S Silverman Kanata Ont \$2,420, J Simpson Winnipeg Man \$6,835, G W Slee Ottawa Ont \$4,950, S P Spears Ottawa Ont \$3,058, Specification Writers Association of Canada Toronto Ont \$9,244, Standard Show Montreal Que \$4,949,

INDUSTRY, TRADE AND COMMERCE—Continued

A K Stephens Winnipeg Man \$3,274, Stevenson and Kellogg Toronto Ont \$138,850, Telex Ltd Don Mills Ont \$56,723, J Thomas Brockville Ont \$2,700, T Thornhill Toronto Ont \$2,550, Tradix Ltd Toronto Ont \$9,685, United Nations New York NY USA \$8,059, University of Montreal Montreal Que \$6,158, Urwick Currie and Partners Ltd Montreal Que \$14,205, L Viau Montreal Que \$2,254, Victor Temporaries Cambridge Ont \$2,602, C A J Winter Winnipeg Man \$14,444, Woods Gordon and Co Toronto Ont \$22,609, York Advertising Ltd Ottawa Ont \$8,212, James York Ottawa Ont \$11,968.

TOURISM PROGRAM

Training Services \$17,964.

Medical Expenses \$1,205.

Management Consultants \$49,189—John Andrews Toronto Ont \$32,800, Gottschalk & Ash Ltd Toronto Ont \$6,859, Laventhol Krekstein Horwath and Horwath Toronto Ont \$8,400.

Motion Picture Production and Distribution \$380,136—Global Television Network Don Mills Ont \$5,000, Gordon Hill Advertising Ltd Montreal Que \$17,600, Government of Canada—National Film Board Ottawa Ont \$142,134, Programmed Communications Montreal Que \$2,856.

Storage \$1,482.

Research Services \$132,245—Air Canada Winnipeg Man \$3,000, Carleton University Student Enterprises Inc Ottawa Ont \$2,250, Contemporary Research Centre Ltd Toronto Ont \$3,350, R Paul Crocker & Associates Inc St Bruno Que \$3,900, Louis Harris & Associates Inc New York NY USA \$8,287, International Research Association Tokyo Japan \$14,395, MDF Publicite Paris France \$10,691, MacLaren Advertising Co Ltd Toronto Ont \$5,046, Market Facts of Canada Ltd Toronto Ont \$3,400, A C Neilson Company Chicago Ill USA \$2,357, Traveldata Toronto Ont \$45,450, William Gilbert Ottawa Ont \$4,834, Research Services Ltd London England \$12,500.

Hospitality including Post Abroad \$317,888.

Public Relations Service \$122,147—Ron Gadsby & Associates Burnaby BC \$5,000.

Registration Fees \$4,826.

Miscellaneous Services \$1,429,188—H H Bloom Sound Enterprises Ottawa Ont \$2,152, David Bruce Charlottetown PEI \$4,065, Charles Bruyere Ottawa Ont \$2,400, Burns & Cooper Ltd Toronto Ont \$4,000, Canadian Restaurant Association Edmonton Alta \$9,000, Carleton University Ottawa Ont \$3,694, Mary Jane Charters Ottawa Ont \$3,141, Chetwynd Films Ltd Toronto Ont \$6,000, M M Colman Vancouver BC \$3,254, Creative Sight & Sound Co Ltd Toronto Ont \$19,936, L J D'Amore Montreal Que \$29,700, Decision Systems Inc Toronto Ont \$60,856, Jack Delorme Photography Ltd Calgary Alta \$2,044, John De Visser Toronto Ont \$3,901, G/W Photography Ltd Toronto Ont \$10,296, Pierre Gaudard Montreal Que \$5,844, George Hunter Toronto Ont \$4,800, Government of Canada—Department of Supply and Services Ottawa Ont \$93,843

and Statistics Canada Ottawa Ont \$10,687, International Travel Library Inc Montreal Que \$5,000, Walter Karl Inc Armonk NY USA \$140,312, Kates Peat Marwick & Co Toronto Ont \$5,000, Donald Keyes Ltd Ottawa Ont \$2,700, Laffoon Belair & Associates Ottawa Ont \$4,995, Laurentian Institute for Social and Economic Development Inc Ottawa Ont \$9,390, N D Lea & Associates Ltd Ottawa Ont \$4,850, Gar Lunney Co Ltd Vancouver BC \$3,920, MacLaren Advertising Ltd Toronto Ont \$14,340, Malak Photographs Ltd Ottawa Ont \$5,196, Market Compilation and Research Bureau North Hollywood Cal USA \$93,714, Market Development Corp Hazelwood Missouri USA \$12,509, Metro-Mail Advertising Co Lincoln Neb USA \$32,467, Milne-Pearson Productions Ltd Toronto Ont \$10,341, Minister of Finance—Department of Tourism Fredericton NB \$4,900, Miss 500 Selection Services Ottawa Ont \$3,495, Government of Canada—National Film Board Ottawa Ont \$123,680, P M Associates Ltd Winnipeg Man \$7,350, Pannell Kerr Forster and Company Toronto Ont \$5,000, Prince Edward Island Department of the Environment and Tourism Charlottetown PEI \$38,500, Johanne Perrier Regd Montreal Que \$9,993, Programmed Communications Montreal Que \$22,758, Project Planning Associates Ltd Toronto Ont \$4,600, P S Ross and Partners Ottawa Ont \$24,500, Research Services Ltd London England \$30,054, J J Robinson Ottawa Ont \$3,316, Sayers Direct Response Advertising Ltd Toronto Ont \$39,049, Sherwood and Partners Toronto Ont \$12,000, Sir Sandford Fleming College Peterborough Ont \$3,680, Chris Stone Audio Productions Ltd Toronto Ont \$2,592, Strategic Information Systems Inc Ville Saint Laurent Que \$6,990, Tradix Limited Toronto Ont \$2,490, Traveldata Toronto Ont \$35,250, Travel Industry Association of Canada Ottawa Ont \$10,000, Travellers Willowdale Ont \$6,201, Treasurer of Ontario—Ministry of Industry & Tourism Toronto Ont \$7,841, University of Saskatchewan Saskatoon Sask \$3,000, Urbatique Inc Quebec Que \$5,000, Van Dyck & Associates Toronto Ont \$2,400, Victor Comptometer Limited Cambridge Ont \$3,166, Video Publications Ltd Banff Alta \$6,850; W G Wood & Associates Ltd Ottawa Ont \$4,290.

GRAINS AND OILSEEDS

Legal Services \$550.

Training Expenses \$1,168.

Bilingual Training Expenses \$185.

Publicity \$578.

Hospitality \$12,255.

Research Services \$3,347—Canadian Wheat Board Winnipeg Man \$3,347.

Registration Fees \$2,729.

Miscellaneous Services \$442,133—Agrology Consultants Toronto Ont \$4,000, Cambrian Engineering Ltd Mississauga Ont \$21,224, Canada Grains Council Winnipeg Man \$270,920, Canadian National Railways Montreal Que \$36,254, J F Clark St Vital Man \$6,722, C Kerr Ottawa Ont \$4,729, Miss Stacey Personnel Ottawa Ont \$5,358, Personnel Pool Ottawa Ont \$9,367, S N C Protein Montreal Que \$8,500, G S Turner Winnipeg Man \$9,115, D Verbeke Lafleche Sask \$4,980, C F Wilson Rockcliffe Ont \$34,500.

INDUSTRY, TRADE AND COMMERCE—Concluded**Statistics Canada**

Computer Services \$869,862—Alphatext Systems Limited Ottawa Ont \$274,222, Computel Systems Limited Ottawa Ont \$135,423, Government of Canada—Computer Services Bureau Ottawa Ont \$107,692, Dataline Systems Limited Toronto Ont \$109,487, I B M Canada Limited Don Mills Ont \$39,860, I P Sharp Associates Limited Toronto Ont \$53,861, McLean Computer Graphics Montreal Que \$3,424, Systems Dimensions Limited Ottawa Ont \$135,190.

Courses, Seminars and Tuition Fees \$148,225—Algonquin College of Applied Arts and Technology Ottawa Ont \$6,075, R W Evans Associates Limited Downsview Ont \$5,990, Government of Canada—Public Service Commission Ottawa Ont \$38,093, I B M Canada Limited Don Mills Ont \$4,301, Ideal Systems Incorporated Madison Wis USA \$19,652, June Murray Ottawa Ont \$3,000.

Health Services \$48,371—Government of Canada—Department of National Health and Welfare Ottawa Ont \$48,371.

Hospitality Services \$14,652.

Laundry and Dry Cleaning Services \$646.

Membership Fees \$6,696.

Professional Services \$1,097,432—E A C Amy and Sons Limited Ottawa Ont \$18,943, Aquila B S T Limited Montreal Que \$23,025, Michael Arnold Charlottetown PEI \$7,170, Automation Centre of Ottawa Limited Ottawa Ont \$25,908, C Basset Ottawa Ont \$2,139, Berlitz School of Applied Languages Ottawa Ont \$6,253, Bonaventure Design and Programming Limited Ottawa Ont \$4,700, Booz Allen and Hamilton Canada Limited Toronto Ont \$35,000, Bureau of Management Consulting Ottawa Ont \$15,275, J Boyd Ottawa Ont \$3,500, William S Bragg Ottawa Ont \$3,400, J C Brearley Ottawa Ont \$3,390, Carleton University Ottawa Ont \$16,700, Dr Justin Ciale Ottawa Ont \$3,000, Cincom Systems of Canada Limited Toronto Ont \$26,410, Clare Randall-Smith and Associates Limited Don Mills Ont \$3,000, Jonathon Cloud Ottawa Ont \$4,500, Com-Share Limited Ottawa Ont \$9,490, Coopers and Lybrand Montreal Que \$2,150, Frank Daly Ottawa Ont \$4,900, Datacap Limited Ottawa Ont \$29,641, Digital Methods Limited Ottawa Ont \$7,890, Dominion Computer Support Services Ottawa Ont \$28,027, E D P Industries Limited Don Mills Ont \$35,494, H K Elliot Willowdale Ont \$2,950, Federal Systems of Canada Ottawa Ont \$52,640, Maureen Freedman Ottawa Ont \$4,414, Friesen Kaye and Associates Limited \$67,350, General Register Office for Scotland Edinburgh Scotland \$20,866, C G Gilfillan Dunrobin Ont \$2,146, Hanscomb Roy Associates Montreal Que \$5,500, John A Hamwood Toronto Ont \$4,761, Donald C Hanright Ottawa Ont \$3,300, Julien Hardy and Associates Limited Vancouver BC \$2,750, Professor Oli Hawrylyshyn Kingston Ont \$3,039, Helyar and Associates Limited Toronto Ont \$2,500, Elaine Hotz Toronto Ont \$3,275, I B M Canada Limited Don Mills Ont \$2,005, Informetrica Limited Ottawa Ont \$10,629, Professor R Judy Toronto Ont \$5,600, Kates Peat Marwick and Company Ottawa Ont \$42,963, Carol D Kirsh Toronto Ont \$13,620, Laboratoire Linguistique de Quebec Ste Foy Que \$64,824, Laval University Montreal Que \$15,000, Landsdowne and Partners London Ont \$2,000, M Raymond Le Blanc Ottawa Ont \$5,000, Mrs. Ulla Levinson Ottawa Ont \$3,258, Lloyds Register of Shipping Montreal Que

\$2,840, Robin Lowe Ottawa Ont \$3,080, T Matuszewski Ste Foy Que \$5,000, Sydney J May Ottawa Ont \$9,018, Scott M Meis Vancouver BC \$2,139, Metro Systems Professional Services Toronto Ont \$21,500, M I S Computer Services Ottawa Ont \$13,440, H C O'Haver Ottawa Ont \$4,998, Ottawa Key punch Services Ottawa Ont \$18,910, Perforatic Incorporated Montreal Que \$12,636, Project 2000 Computing Services Limited Ottawa Ont \$14,625, Quasar Systems Limited Ottawa Ont \$21,860, P S Ross and Partners Ottawa Ont \$41,943, W J Scheu Vancouver BC \$2,246, Hector James Scott Ottawa Ont \$2,010, S D I Associates Limited Toronto Ont \$48,890, Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$8,250, Systems Approach Limited Ottawa Ont \$15,480, Systems Dimensions Limited Ottawa Ont \$67,415, Dr J Ernest Tanner New Orleans La USA \$7,215, Dr Pravin Trivedi Vancouver BC \$6,000, Michel Truchon Quebec Que \$5,000, U S Department of Commerce Bureau of the Census Washington DC USA \$102,386, Urwick Currie and Partners Limited Montreal Que \$16,647, Versa Management Services Toronto Ont \$21,441, Mrs Mary Webster Ottawa Ont \$9,000.

Return of Criminal Statistics \$31,389.

Return of Vital Statistics \$67,936.

Remuneration and Expenses of Enumerators \$1,995,905.

Security Services \$160,882—Canadian Corps of Commissioners Ottawa Ont \$160,882.

JUSTICE**ADMINISTRATION**

Commissionaire Services \$44,053—Canadian Corps of Commissioners Ottawa Ont \$44,053.

Credit Reports \$3,136—Retail Credit Company of Canada Toronto Ont \$3,136.

Nursing Services \$3,917.

Membership Fees \$89,632.

Legal Services \$213,762—P Beseau Ottawa Ont \$5,075, P T Burns Vancouver BC \$3,500, I B Cowie Ottawa Ont \$5,250, E A Driedger Ottawa Ont \$2,400, Sol Estrin Yellowknife NWT \$4,295, M Hanson Manotick Ont \$9,793, J Johnson Thetford Mines Que \$2,327, T D MacDonald Ottawa Ont \$13,451, G McMichael Ottawa Ont \$6,384, J J Mahoney Toronto Ont \$3,000, C A Marvin Ottawa Ont \$14,625, J G Matkin Vancouver BC \$2,000, J D McCarthy Ottawa Ont \$16,000, P McInnis Ottawa Ont \$3,788, M McKnight Ottawa Ont \$2,344, H A McLearn Vanier Ont \$26,000, H B Monk Portage la Prairie Man \$2,861, B Prowse Hemmingford Ont \$4,085, R Sampat Mehta Ottawa Ont \$13,002, B V Slutsky Vancouver BC \$2,000, J Starnes Chelsea Que \$3,985, D Szabo Montreal Que \$2,142, G Whitehall Ottawa Ont \$4,655.

Miscellaneous Services \$385,891—E A Amy & Sons Ottawa Ont \$2,875, D O T Personnel Services Ottawa Ont \$6,197, Government of Canada—Department of Supply and Services Ottawa Ont \$6,623, Computer Services Bureau Department of Supply and Services Ottawa Ont \$20,570 and Statistics Canada Ottawa Ont \$149,890, International Business Machines Canada Ltd Don Mills Ont \$10,502, J L Consultants Ottawa Ont \$4,050, Manpower Business Centre Ottawa Ont

JUSTICE—Concluded

\$7,168, Miss 500 Ottawa Ont \$15,089, Office Overload Co Ltd Ottawa Ont \$18,146, TAS Personnel Pool Ottawa Ont \$35,335.

Supreme Court of Canada

Commissionaire Services \$31,225—Canadian Corps of Commissioners Ottawa Ont \$31,225.

Legal Services \$94,506—P Archambault Ottawa Ont \$4,000, E Belobaba Ottawa Ont \$6,279, G Bolduc Ottawa Ont \$4,344, J Chamber Ottawa Ont \$4,250, P Costigan Ottawa Ont \$4,219, J Delage Ottawa Ont \$6,569, G DesRosieres Ottawa Ont \$5,043, W Estey Ottawa Ont \$3,400, M Garton Ottawa Ont \$6,367, G Glover Ottawa Ont \$4,122, B Hough Ottawa Ont \$4,000, G Lehoux Ottawa Ont \$6,042, R Levasseur Ottawa Ont \$396, M Matte Ottawa Ont \$4,250, J Murphy Ottawa Ont \$6,269, H Ryan Ottawa Ont \$6,171, R Saul Ottawa Ont \$4,014, J Tait Ottawa Ont \$6,042, R Thrasher Ottawa Ont \$6,042.

Federal Court of Canada

Commissionaire Services \$13,024—Canadian Corps of Commissioners Ottawa Ont \$13,024.

Witness Fees \$3,161.

Reporters Fees \$29,285.

Sheriffs Fees \$7,788.

Services and Disbursements \$77,311.

Law Reform Commission

Legal Services \$917,852—L Arbour Ottawa Ont \$13,500, J Atrens Vancouver BC \$3,100, D Aubin Ottawa Ont \$4,976, P Barton London Ont \$4,000, J L Baudouin Ottawa Ont \$13,600, C Barrette-Joncas Ottawa Ont \$4,800, D J Baum Downsview Ont \$4,500, C Becker Ottawa Ont \$9,300, N Brooks Ottawa Ont \$8,417, C Campbell Toronto Ont \$2,500, M Campbell Ottawa Ont \$10,296, E Caparros Ottawa Ont \$2,500, S Cooper Halifax NS \$2,655, D A Cuthbertson Ottawa Ont \$2,500, R Delisle Kingston Ont \$15,583, A Doob Toronto Ont \$4,200, H Eddy Aylmer Que \$17,375, T Elton Ottawa Ont \$14,208, E A Fattah Montreal Que \$2,000, G Ferguson Ottawa Ont \$4,600, P Fitzgerald Ottawa Ont \$24,625, J Fortin Ottawa Ont \$31,583, H Francoeur Montreal Que \$9,167, F M Fraser Ottawa Ont \$16,938, R Fritz Ottawa Ont \$12,435, P Gagnon Vanier Ont \$3,795, A D Gold Toronto Ont \$2,500, R Gosse Vancouver BC \$3,000, R Greenspan Ottawa Ont \$2,500, B Grenier Ottawa Ont \$17,800, B Grosman Saskatoon Sask \$4,000, H R Hahlo Montreal Que \$6,000, K Hoffman Toronto Ont \$3,600, A Hooper Downsview Ont \$5,131, K Jobson Ottawa Ont \$27,583, L Katz Ottawa Ont \$4,479, M Krasnick Ottawa Ont \$12,125, M Lee Chelsea Que \$15,525, A M Linden Downsview Ont \$3,000, J Lloyd Scarborough Ont \$4,550, P Lown Edmonton Alta \$2,500, R J Marin Ottawa Ont \$3,900, J W Morden Toronto Ont \$5,000, R Murrant Ottawa Ont \$3,833, R G Murray Ottawa Ont \$9,260, J D McAlpine Vancouver BC \$5,700, B McDonald Ottawa Ont \$2,000, H G Oliver Ottawa Ont \$27,192, M Ouellette-Lauzon Montreal Que \$2,500, W R Outerbridge Ottawa Ont \$2,000, M Packer Toronto Ont \$4,500, B Parker Ottawa Ont \$2,000, J

Payne Ottawa Ont \$32,125, D Pomerant Ottawa Ont \$20,312, R Price Kingston Ont \$3,000, G Reynolds Downsview Ont \$2,207, D Roberts Ottawa Ont \$27,125, R A Samek Halifax NS \$2,000, D Sanders Ottawa Ont \$3,000, A Scace Toronto Ont \$10,500, S Schiff Toronto Ont \$3,337, D A Schmeiser Saskatoon Sask \$4,000, P Schulman Winnipeg Man \$2,000, D Steinberg Hamilton Ont \$2,000, D Szabo Montreal Que \$4,850, J L Teevan London Ont \$3,650, J Threlfall Ottawa Ont \$2,501, N Trudeau-Berard Montreal Que \$7,300, R E Turner Toronto Ont \$2,950, G Watkin Ottawa Ont \$20,613, P Weiler Vancouver BC \$6,250, T Wilson Ottawa Ont \$6,000, T Wuester Ottawa Ont \$18,433.

Miscellaneous Services \$186,888—Clarke Institute of Psychiatry Toronto Ont \$15,000, Human Behaviour Research Group Toronto Ont \$10,000, Panda Productions Toronto Ont \$3,000, University of: Alberta Edmonton Alberta \$2,000, Carleton Ottawa Ont \$5,000, Montreal Montreal Que \$41,000, Ottawa Ottawa Ont \$8,537, Toronto Toronto Ont \$49,167, York Toronto Ont \$53,185.

Tax Review Board

Reporting Services \$63,241—M Boisvert Ottawa Ont \$2,850, Capital Verbatim Reporting Co Ltd Ottawa Ont \$29,602, F C K Crockett Victoria BC \$2,439, M Guay Montreal Que \$6,604, K Khanna Montreal Que \$6,746.

Miscellaneous \$10,997—Office Overload Co Ltd Ottawa Ont \$8,619.

LABOUR

Data Processing \$189,482—Government of Canada—Statistics Canada Ottawa Ont \$50,149, Computel Systems Ltd Ottawa Ont \$131,945, Project 20000, Computing Services Ottawa Ont \$6,776, Alphatext Systems Ltd Ottawa Ont \$12,186.

Legal Services \$12,089.

Safety Services \$735,955—Newfoundland \$28,502, Prince Edward Island \$5,530, Nova Scotia \$21,895, New Brunswick \$46,569, Quebec \$109,511, Ontario \$244,318, Manitoba \$100,941, Saskatchewan \$31,842, Alberta \$44,315, British Columbia \$102,530.

Compensation—Administration Expenses of Provincial Boards \$1,280,451—Newfoundland \$12,393, Prince Edward Island \$9,562, Nova Scotia \$40,480, Nova Scotia (Cape Breton Development Corporation) \$265,243, New Brunswick \$40,031, Quebec \$365,921, Ontario \$517,544, Manitoba \$49,362, Saskatchewan \$57,185, Alberta \$90,582, British Columbia \$122,448.

Training of Public Servants \$82,356—Government of Canada—Public Service Commission Ottawa Ont \$64,099, Carousel Inn Smiths Falls Ont \$2,268.

Commissionaire Services \$21,915—Canadian Corps of Commissioners Ottawa Ont \$21,915.

National Film Library \$50,392—Government of Canada—National Film Board of Canada Montreal Que \$50,517.

Reporting and Interpreter Services \$4,271.

Health and Welfare Services \$5,141—Government of Canada—National Health and Welfare Ottawa Ont \$5,129.

LABOUR—Concluded

Special Research Studies \$27,198—Adult Education Research Centre University of British Columbia Vancouver BC \$8,151.

Microfilming \$6,344.

Other Business Services \$367,316—Canadian Centre for Entrepreneurial Studies Toronto Ont \$3,800, T Duncan Ottawa Ont \$15,000, Faculty of Administrative Studies York University Toronto Ont \$16,005, Government of Canada—Statistics Canada Ottawa Ont \$62,100, F Isbester Hamilton Ont \$24,801, H C Jain Hamilton Ont \$5,600, R C Joyner Toronto Ont \$4,250, F M Lennarson Ottawa Ont \$38,250, R H Schaffer & Associates Montreal Que \$5,000, School of Business Administration University of Western Ontario London Ont \$10,573, University of British Columbia Vancouver BC \$10,500, Vine Santi Jonah & Sniderman Hamilton Ont \$21,750, J A Young Ottawa Ont \$3,000.

Hospitality \$34,639.

Information Canada

Protection Services \$16,347—Canadian Corps of Commissioners Ottawa Ont \$16,347.

Data Processing Services \$73,575—Computel Ottawa Ont \$16,299, Government of Canada—Department of Supply and Services—Computer Services Bureau Ottawa Ont \$31,251, Information Science Industries Ltd Ottawa Ont \$3,817, International Business Machines Ottawa \$5,839, Project 2000 Computing Services Ltd Ottawa Ont \$12,648, Systems Dimensions Limited Ottawa Ont \$3,498.

Management Consultants and Contract Services \$1,075,910—Acadia Research and Development Inc Yarmouth NS \$17,033, J Belton Winnipeg Man \$3,012, I J Bogoslawski Vancouver BC \$2,516, G Borsuk Weston Ont \$2,112, F Brisson Ottawa Ont \$2,607, B L Brown St John's Nfld \$4,000, S D Campbell Ottawa Ont \$2,298, Canadian Government Photo Centre Ottawa Ont \$20,952, C Charron Ottawa Ont \$2,586, L Cheskin and Associates Marketing Research Chicago Ill USA \$8,196, E Comeau Digby County NS \$4,800, J Constant Winnipeg Man \$2,344, Contemporary Research Centre Ltd Toronto Ont \$3,817, Cooper and Beatty Ltd Toronto Ont \$4,824, Coopers and Lybrand Ottawa Ont \$39,010, D Cousineau Fancott Montreal Que \$3,125, D M Creaser Halifax NS \$5,047, The Creative Research Group Ltd Toronto Ont \$30,000, R W Crone Winnipeg Man \$2,523, C A Dilay Winnipeg Man \$2,875, J Evans Photography Ltd Ottawa Ont \$2,876, P Ferguson Winnipeg Man \$4,250, B Gibbs Dartmouth NS \$2,524, Government of Canada—Department of Supply and Services Ottawa Ont \$58,911; Information Canada—Expositions Ottawa Ont \$470,317 and National Film Board Ottawa Ont \$28,866, P Giesler Powassan Ont \$8,067, Hopping/Kovach Grinnell Design Vancouver BC \$22,274, G Hughes Edmonton Alta \$4,675, G Hunter Photography Ottawa Ont \$6,502, Information Science Industries Ltd Ottawa Ont \$19,027, Inter Mark Toronto Ont \$24,790, Kryn Taconis Photography Toronto Ont \$2,000, J Laframboise Montreal Que \$3,744, J E Leitch Saskatoon Sask \$4,000, S Long Toronto Ont \$2,729, I Michaud Hull Que \$2,376, B Mills Ottawa Ont \$4,940, T Mills Ottawa Ont \$2,699, W J

MacLeod Halifax NS \$4,500, Crombie McNeil Photographer Ottawa Ont \$11,379, V Murdock Halifax NS \$2,247, H Nadon Touraine Que \$2,839, Nationwide Market Research Toronto Ont \$11,960, N B Newstart Inc Richibucto NB \$4,900, Newton Photographic Assoc Ottawa Ont \$3,054, D Paget Ottawa Ont \$3,903, F Paluck Ottawa Ont \$8,194, P Paradis Hull Que \$2,850, J Pell Hebron NS \$3,750, R Pepler Manotick Ont \$4,335, Photo Features Ltd Ottawa Ont \$3,111, R A Pilon Ottawa Ont \$2,586, M Pilon Ottawa Ont \$4,220, H Poreye Ottawa Ont \$4,993, L C Powell Ottawa Ont \$4,682, M E Reeve Ottawa Ont \$2,850, Jack Robert Marketing Services Ltd Don Mills Ont \$5,097, T D Skelly Ottawa Ont \$4,120, P Steele Ottawa Ont \$2,500, C Thelker Ottawa Ont \$3,735, Michele Veilleux Ottawa Ont \$13,786, N Wilson Ottawa Ont \$2,490, Winspear Higgins Stevensons and Co Prince Albert Sask \$7,439.

Storage and Warehouse Services \$1,351,161—Government of Canada—Department of Supply and Services Ottawa Ont \$1,338,827 and Information Canada/Expositions Ottawa Ont \$10,320.

Other Types of Services \$178,364—Acadia Research and Development Inc Yarmouth NS \$3,176, Algonquin College Ottawa Ont \$2,440, Brockton Employment Agencies Ltd Vancouver BC \$9,014, Paul Fortin London Ont \$2,060, Government of Canada—Public Service Commission Ottawa Ont \$12,710, Manpower Business Saskatoon Sask \$24,281, Miss 500 Ottawa Ont \$41,710, Miss Stacey Personnel Ottawa Ont \$3,766, Newfoundland Public Libraries Board St John's Nfld \$8,999, Office Overload Co Ltd Ottawa Ont \$20,290, Office Personnel Ottawa Ont \$6,975, Office Extras Toronto Ont \$2,727, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$7,040, Twin City Office Pool Halifax NS \$3,416, Victor Temporaries Galt Ont \$2,434.

Canada Labour Relations Board

Legal Services \$5,062—Thomas H Wilson Ottawa Ont \$3,120.

Reporting and Transcribing Services \$60,202—Capital Verbatim Reporting Co Ltd Ottawa Ont \$32,120, International Simultaneous Translation Service Montreal Que \$4,603, Tracan Inc Montreal Que \$19,318.

Secretarial and Office Services \$18,843—Office Overload Co Ltd Ottawa Ont \$14,621 and Montreal Que \$2,044, Personnel Pool Ottawa Ont \$2,178.

Miscellaneous Services \$27,898—Edward R Complin Ottawa Ont \$3,450, Government of Canada—Department of Labour Ottawa Ont \$3,315 and Department of Supply and Services Ottawa Ont \$3,600, Noel D Quinn Ottawa Ont \$3,300.

MANPOWER AND IMMIGRATION**ADMINISTRATION PROGRAM**

Accounting and Audit Services \$597,077—Government of Canada—Department of Supply and Services Ottawa Ont \$597,077.

MANPOWER AND IMMIGRATION—Continued

Advisory Services \$21,056—Yves Dube Quebec Que \$3,000, John J Jaskula Hamilton Ont \$4,406, H L Shepherd Hamilton Ont \$3,000.

Collection Fees \$60,124—Computel Systems Ltd Ottawa Ont \$11,569, Financial Collection Agency Ottawa Ont \$42,533.

Consultant Services \$151,901—Comserve Ltd Toronto Ont \$11,188, EDP Industries Ltd Toronto Ont \$14,298, Federal Systems Canada Ottawa Ont \$2,970, Brian Greenleaf & Associates Winchester Ont \$13,450, Hickling Johnston Ltd Toronto Ont \$44,764, International Business Machines Canada Ltd Ottawa Ont \$4,980, Stanley McDowell Ottawa Ont \$17,400, Janis Pouyez Ottawa Ont \$2,325, Quasar Systems Ottawa Ont \$14,820.

Data Processing Services \$961,036—Computel Systems Ltd Ottawa Ont \$30,797, Computer Services Bureau Ottawa Ont \$10,279, Computrex Centres Ltd Calgary Alta \$42,892, Information Science Industries Ltd Ottawa Ont \$206,976, International Business Machines Canada Ltd Ottawa Ont \$258,619, Government of Canada—Public Archives Ottawa Ont \$20,822, I P Sharpe Associates Ltd Toronto Ont \$2,304, Softwarehouse Ltd Ottawa \$14,626, Systems Dimensions Ltd Ottawa Ont \$373,200.

Hospitality Services \$18,747.

Keypunching Services \$175,807—Alphatext Systems Ltd Ottawa Ont \$6,039, Datacap Ltd Ottawa Ont \$22,011, Dominion Computer Support Services Ottawa Ont \$10,204, Office Overload Co Ltd Ottawa Ont \$9,822, Triangle Data Systems Montreal Que \$2,349, XCS Management Ltd Vancouver B C \$86,422, 3 M Canada Ltd Toronto Ont \$20,856.

Laundry and Dry Cleaning \$3,372.

Medical Services \$35,433—Government of Canada—Department of National Health and Welfare Ottawa Ont \$35,249.

Messenger Services \$60,034—Canadian Skycap Service Ltd Ottawa Ont \$54,177.

Photograph Services \$9,475.

Real Estate Agents Fees \$5,249.

Security Services \$77,309—Canadian Corps of Commissioners Ottawa Ont \$68,953.

Training & Educational Services \$86,638—Berlitz School of Languages Ottawa Ont \$3,120, Government of Canada—Public Service Commission Ottawa Ont \$58,553.

Miscellaneous Services \$76,181—Ann Barry Ottawa Ont \$2,341, Charles Dojack Ottawa Ont \$6,638, Sandra Gwyn Ottawa Ont \$4,000, Camille Hudon Ottawa Ont \$2,592, Miss Stacey Personnel Ottawa Ont \$15,669, Rehabilitation Industries Ltd Ottawa Ont \$8,943, VTR Productions Toronto Ont \$4,305.

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Accounting Services \$18,389—Government of Canada—Department of Supply and Services Ottawa Ont \$18,389.

Consultant Services \$434,298—T Berry Winnipeg Man \$4,000, J Bradford and Associates Ottawa Ont \$3,000, Andy Cohen

and Associates Ottawa Ont \$4,500, Contract Education and Training Edmonton Alta \$4,873, J D Crawford Toronto Ont \$5,000, P Devine Ottawa Ont \$3,600, Paul Evitts and Associates London Ont \$2,000, R Godbout Sherbrooke Que \$4,978, R Gosselin Montreal Que \$3,978, Alan Gratias Ottawa Ont \$6,578, Haskins and Sells Associates Toronto Ont \$4,000, Kates Peat and Marwick Montreal Que \$2,500, R Lavoie Rimouski Que \$6,247, G Mackie Winnipeg Man \$2,775, Market Facts Toronto Ont \$22,000, M N McWhinney Tenaga Que \$2,200, PAS Action Service Vanier Ont \$3,050, D Pell Ottawa Ont \$3,630, Photo Features Limited Ottawa Ont \$4,600, Potentia Consultants Ltd Ottawa Ont \$2,820, Research and Productivity Council Fredericton N B \$5,680, Resources Management Consultants Toronto Ont \$11,421, André Richer Ottawa Ont \$3,150, Soc International Equipment Montreal Que \$3,840, Softwarehouse Ltd Ottawa Ont \$5,601, L Solo Ottawa Ont \$2,700, I Solomon Ottawa Ont \$2,560, University of: Alberta Edmonton Alta \$4,700 and Calgary Calgary Alta \$134,315, Suzanne Veit Vancouver B C \$3,400.

Data Processing Services \$191,115—Alphatex Ltd Ottawa Ont \$2,449, Information Science Industries Ottawa Ont \$30,937, I P Sharp Associates Ottawa Ont \$2,969.

Film Clips \$20,543—Bascombe Group Incorporated Mississauga Ont \$3,808, Carleton Productions Ottawa Ont \$11,003.

Hospitality Services \$16,706.

Interpretation and Translation Services \$4,470.

Keypunch Services \$34,250—Automation Data Centre Ottawa Ont \$13,087, IBM Canada Ltd Don Mills Ont \$4,019, Office Overload Ltd Ottawa Ont \$10,759, 3 M Canada Ltd Scarborough Ont \$4,271.

Medical Services \$5,323.

Membership Fees \$4,674.

Training & Educational Services \$86,702—Algonquin College Ottawa Ont \$2,150, Government of Canada—Public Service Commission Ottawa Ont \$43,333.

*Manpower Training Services \$215,460,838.

Miscellaneous Services \$152,380—H H Bloomsound Ottawa Ont \$2,956, Canadian Vocational Association Ottawa Ont \$15,000, W Hogan Associates Toronto Ont \$4,800, RE Hogarth Ottawa Ont \$4,250, Industrial Overload Ottawa Ont \$2,054, Kates Peat Marwick Montreal Que \$2,500, T J Kennedy Ottawa Ont \$4,000, Miss Stacey Personnel Ottawa Ont \$3,448, Nationwide Market Research Toronto Ont \$14,200, Office Overload Co Ltd Ottawa Ont \$19,982, Ottawa-Hull Bilingual Personnel Ottawa Ont \$2,496, Phillips Security Agency Montreal Que \$2,060, Rehabilitation Industries Toronto Ont \$13,694.

Motion Picture Production and Distribution \$30,734—Government of Canada—National Film Board Ottawa Ont \$3,734.

Photographic Services \$14,744—Photo Features Ltd Ottawa Ont \$3,698.

Print of Films \$8,751.

Security Services \$11,550—Canadian Corps of Commissioners Ottawa Ont \$11,550.

* Details not available.

MANPOWER AND IMMIGRATION—Continued

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Real Estate and Legal Fees \$29,690—T Stokes North Delta BC \$2,989.

Real Estate Agents Fees \$77,098—T Bidewell Vancouver BC \$2,878, R Gates Winnipeg Man \$3,150, Fred Howicki Saskatoon Sask \$2,100.

Storage Household Effects \$10,583.

Committee Members—Job Creation \$56,521.

Special Programs—Diagnostic Services \$21,989—Vocational Counselling for BC \$3,050.

Special Programs—Outreach \$1,709,578—Ass Canadienne des Paraplégiques Montreal Que \$17,760, Ass des travailleurs handicapés \$30,654, Ass Nouvelle Vie Montreal Que \$12,595, BC Association of Non Status Indians Vancouver BC \$178,410, Bella Bella Band Council Bella Coola BC \$9,149, Canadian Job Therapy Association "Futures" New Westminster BC \$6,420, C A P E Q Laval Que \$4,848, Carrefour de Service Option Travail Trois-Rivières Que \$7,703, Centre de Main-d'œuvre pour Delinquants Sherbrooke Que \$18,656, Citizens Action Group Hamilton Ont \$56,448, Counsul de Bande de Bersimis Bersimis Que \$9,055, Conseil de Bande de Mistassini Mistassini Que \$3,348, Crisis Intervention Society Project Search Prince George BC \$5,147, Community Action Group Victoria BC \$3,568, Employment Co-ordination North Frontenac Comm Service Centre Sharbot Lake Ont \$8,214, First Step Toronto Ont \$25,002, Fish Lake Cultural Education Centre Association Williams Lake BC \$14,186, Fairshare Inc Pt St-Charles Montreal Que \$102,642, Gitshan/Carrier Outreach Worker Hazelton BC \$10,639, Greater Mtl Ass Relief and Aid to Needy Montreal Que \$32,338, Impact Toronto Ont \$8,106, Job Co-ordinator Outreach Committee Vancouver BC \$2,904, Job Development Programme Vancouver BC \$65,506, Jewish Vocational Services Montreal Que \$11,568, La Clinique l'Odyssée Inc Sherbrooke Que \$6,685, L'Etape Travail Montreal Que \$17,117, Lower Town East Ottawa Ont \$57,806, Metro Rehabilitation Assoc Dartmouth NS \$8,222, Mirror Unemployment Youth Centre London Ont \$10,768, Mission Community Services Mission BC \$3,348, Nelson Outreach Committee Nelson BC \$7,735, Outreach to Guysborough Comm Guysborough NS \$10,886, P.A.T.H. Hamilton Ont \$17,460, Penticton Indian Band Penticton BC \$14,004, Programme d'integration des Cadres Ages Montreal Que \$47,863, Project Job Search Toronto Ont \$22,821, Restigouche Band Council Restigouche Que \$10,700, Robert T Lusk Special Employment Field Services Vancouver BC \$3,160, Service de Main-d'œuvre pour les jeunes 15-20 Montreal Que \$15,440, Service Social pour Personnes Sourdes Montreal Que \$19,767, Strathcona Advisory Group Vancouver BC \$8,970, Surrey Youth Employment Service Surrey BC \$22,905, The Corporation of the City of Port Coquitlam Coquitlam BC \$3,168, The Vinery Vancouver BC \$7,419, The World of One in Seven Kingston Ont \$10,818, Times Change North York Toronto Ont \$10,593, Unemployed Anonymous Victoria BC \$5,042, West End Information Centre & Gordon House Neighbourhood Services Vancouver BC \$6,515, Women's Employment Boutique Vancouver BC \$15,863, Women's Independence Necessary Surrey BC \$4,482, Women Power London

Ont \$15,052, Unison Halifax NS \$16,204, Youth Employment Soc. Halifax NS \$47,798, Youth Employment Service Toronto Ont \$6,850, John Howard Society of NS Halifax NS \$37,088, Yukon Outreach Committee Whitehorse Yukon \$49,921, Dunbar West Point Grey Youth Committee Vancouver BC \$6,234, West Coast District Council of Indian Chiefs Port Alberni BC \$5,574, Outreach Counsellors Thunder Bay Ont \$10,488, Alternatif Winnipeg Man \$4,513, Alberta Native Manpower Development Edmonton Alta \$21,954, Canadian Mental Health Association Edmonton Alta \$14,760, Epilepsy Association of Calgary Calgary Alta \$10,254, Hamlet of Tuktoyaktuk Tuktoyaktuk NWT \$2,169, Handicapped Manpower Centre Regina Sask \$26,317, Manitoba Metis Federation Winnipeg Man \$90,131, Metis Association of Alberta Edmonton Alta \$139,163, Mennonite Central Committee Winnipeg Man \$3,548, Metis Society of Saskatchewan Regina Sask \$80,620, Outreach Churchill Churchill Man \$3,552, Seekers of Security Regina Sask \$16,096, Strike Four Outreach Society Edmonton Alta \$23,925, Winnipeg School Division No 11 Winnipeg Man \$7,380, Women in New Employment Winnipeg Man \$7,496, Y M C A Winnipeg Man \$15,244.

OPPORTUNITIES FOR YOUTH

Training Educational Services \$4,816.

Data Processing Service \$16,053—Government of Canada—Department of Supply and Services Ottawa Ont \$14,910.

Secretarial and Office Services \$17,994—Office Overload Co Ltd Ottawa Ont \$9,370, Miss Stacey Personnel Ottawa Ont \$3,467.

Research and Surveys \$35,078—Dr T Axler Toronto Ont \$2,150, Lorne Anderson Vars Ont \$2,678, Break Pain & Watt Ltd Toronto Ont \$2,838, Nancy Bjarnason Ottawa Ont \$2,400, Hans E Durstling Sackville NB \$2,000, Paul Frost Ottawa Ont \$7,344, Halifax Interaction Halifax NS \$2,000, Gregg MacDonald Vancouver BC \$2,600, Susan Smith Ottawa Ont \$2,678.

Printers Fees \$19,862—Government of Canada—Department of Supply and Services Ottawa Ont \$11,039, Prographis Inc Montreal Que \$4,376, Temprotech Office Services Ottawa Ont \$4,183.

Hospitality \$3,516.

Other Types of Services \$737.

IMMIGRATION PROGRAM

Consultant Services \$58,783—R Breton Toronto Ont \$5,000, Hickling Johnson Toronto Ont \$30,883, G W Mortimer Calgary Alta \$4,507, A Richmond Thornhill Ont \$4,868, I Lubrzychi Ottawa Ont \$5,646.

Data Processing Services \$6,828—Dataline Toronto Ont \$2,695, Product of Canada Ltd Winnipeg Man \$4,133.

Hospitality Services \$6,817.

Interpretation and Translation Services \$340,481—A Acosta Toronto Ont \$5,803, M Alves Toronto Ont \$2,835, C Ardila Toronto Ont \$5,071, M Assayag St Laurent Que \$2,565, A Ayusso Toronto Ont \$2,092, I Bem Toronto Ont \$5,188, H Bourassa Montreal Que \$2,390, E Bracht Toronto Ont \$3,889, A Cifuentes Toronto Ont \$3,880, I

MANPOWER AND IMMIGRATION—Continued

Correa Montreal Que \$2,582, L Dabo Toronto Ont \$6,234, A Da Silva Toronto Ont \$7,924, T Daskalakis Toronto Ont \$2,856, A Devine Toronto Ont \$3,026, F Durieux Montreal Que \$2,996, R E Fain Toronto Ont \$2,683, B Fronte Ville d'Anjou Que \$3,807, J Godden Toronto Ont \$2,354, L Grassman Montreal Que \$3,541, M Halikas Montreal Que \$5,633, F Henco Toronto Ont \$4,815, M Hsu Toronto Ont \$5,508, M Hughes Toronto Ont \$2,160, T S Hundle Vancouver BC \$2,047, M Joannette Dorval Que \$5,769, A S Kuraishi Willowdale Ont \$3,154, M S MacIntyre Weston Ont \$2,197, P Mariroulis Toronto Ont \$4,754, K R Malik Toronto Ont \$3,607, A Mavronicolas Toronto Ont \$2,114, T Mavronicolas Toronto Ont \$3,688, M R McCann Malton Ont \$5,240, K Mehra Toronto Ont \$2,542, M Motsenigas Toronto Ont \$4,096, E S Miholic Toronto Ont \$3,216, E Miller Toronto Ont \$2,302, M C Naseiro Toronto Ont \$2,718, C Nequeira Toronto Ont \$5,326, D Nesgos Kirkland Que \$3,319, H Nevis Toronto Ont \$5,568, M S Nunes Toronto Ont \$3,963, G Padilla Toronto Ont \$3,989, E Potocki Montreal Que \$2,412, T Pucciarelli Toronto Ont \$5,684, R D Quesnelli Toronto Ont \$2,819, A Rade Toronto Ont \$3,310, L Rade Toronto Ont \$2,650, M Roncon Willowdale Ont \$4,071, M Savaia Toronto Ont \$6,599, J Schacht Toronto Ont \$3,483, A M B Simoes Weston Ont \$2,027, S Spagadorou Toronto Ont \$6,678, G Stanton St Laurent Que \$2,004, F Teachman Toronto Ont \$6,024, A Vago Willowdale Ont \$2,147, M Varela Toronto Ont \$5,687, S Varela Toronto Ont \$2,652, J Vyas Montreal Que \$2,008, L I Wincott Scarborough Ont \$4,834.

Legal Services \$79,015—H A Hope Prince George BC \$2,088, Government of Canada—Department of Justice Ottawa Ont \$5,353, Boisjoly and Associates Quebec Que \$13,957, W B Brennan Montreal Que \$14,739, Etude legale Penonnault Montreal Que \$5,748, Joseph Nuss Montreal Que \$12,032, R Pothier Montreal Que \$3,000, A B Nuss Quebec Que \$2,200, Marie Selick Associates Montreal Que \$11,239.

Messenger Services \$3,157.

Real Estate Agents Fees \$35,568—H E Bowman Prince George BC \$2,695, Paul A Ellis Woodstock Ont \$2,320, L Inglis Prince George BC \$2,000, C H McLean Richmond BC \$2,745.

Real Estate and Legal Fees \$8,887.

Security Services \$37,001—Canadian Corps of Commissioners Ottawa Ont \$37,001.

Storage Household Effects \$25,473.

Training and Education Services \$48,827—Berlitz School of Languages Ottawa Ont \$2,000, Government of Canada Public Service Commission Ottawa Ont \$23,645.

Health and Welfare Services \$374,386—Airport Inn Dorval Que \$18,604, City of Vancouver Vancouver BC \$64,059, Halifax Correction Centre Halifax NS \$6,622, Province of Ontario Toronto Ont \$118,342, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$4,287, Secrex Safeguard Montreal Que \$23,266, Services Caterplan Montreal Que \$8,511.

Miscellaneous Services \$88,784—Margot Andras Ottawa Ont \$4,005, Canadian Institute Public Opinion Toronto Ont \$4,600, Charles M Dalfen Toronto Ont \$5,015, D C

Hanright Ottawa Ont \$17,800, J Henripin Outremont Que \$3,388, C Hudon Ottawa Ont \$2,462, W E Kalbach Clark-son Ont \$4,905, 3M Canada London Ont \$4,688, Miss Stacey Personnel Ottawa Ont \$4,431, University of: Toronto Toronto Ont \$3,645 and Windsor Windsor Ont \$3,000, Xerox Don Mills Ont \$2,792.

STRATEGIC PLANNING AND RESEARCH

Consultant Services \$434,542—Canadian Facts Co Ltd Toronto Ont \$12,000, Canadian Inter-Mark Toronto Ont \$67,385, Chemical Institute of Canada Ottawa Ont \$4,330, G W Davies' London Ont \$4,187, M Denny Toronto Ont \$5,535, J M Depew Prince Albert Sask \$3,900, I Fine Washington DC USA \$2,910, D G Fischer Saskatoon Sask \$3,845, B Fisher Prince Albert Sask \$4,033, D K Foot Toronto Ont \$2,428, M Frankena London Ont \$2,100, E Gillies Prince Albert Sask \$3,500, Goldfarb Consultants Ltd Toronto Ont \$50,000, Government of Canada—Public Service Commission Ottawa Ont \$3,700 and Statistics Canada Ottawa Ont \$43,320, A C Dowdelo Prince Albert Sask \$2,200, Hickling Johnson Toronto Ont \$8,527, Human Behavioural Research Group Toronto Ont \$13,311, Informetrica Ltd Ottawa Ont \$2,000, D Muller Prince Albert Sask \$3,975, J P Nicholson Ottawa Ont \$4,975, J Niemi Prince Albert Sask \$3,500, W H O'Shea Prince Albert Sask \$4,760, Dr L Parai London Ont \$6,661, V H Powers Prince Albert Sask \$8,525, B S Randhawa Saskatoon Sask \$4,328, School of Social Work Prince Albert Sask \$2,550, Social Science Research Council Ottawa Ont \$2,296, R Steel Prince Albert Sask \$2,725, I Sutherland Prince Albert Sask \$3,733, Prof P C Thanh Kingston Ont \$5,000, Underwood McLelland Associates Prince Albert Sask \$2,037, University of Calgary Calgary Alberta \$66,000, P W Warren Delta BC \$6,985, R M Jerome Prince Albert Sask \$2,397.

Data Processing Services \$252,510—Alphatext Systems Ltd Ottawa Ont \$12,635, Government of Canada—Department of Supply and Services Ottawa Ont \$6,495, Information Science Industries Ottawa Ont \$25,044, IBM Ottawa Ont \$15,939, I P Sharpe Associates Ltd Ottawa Ont \$38,105, Systems Dimensions Ottawa Ont \$59,700, University of Saskatoon Saskatoon Sask \$2,179.

Hospitality Services \$2,568.

Real Estate Agents Fees \$4,000—B St James Toronto Ont \$3,000.

Security Services \$2,844—Canadian Corps of Commissioners Saskatoon Sask \$2,844.

Training and Education Services \$19,359—Government of Canada—Public Service Commission Ottawa Ont \$13,703.

Miscellaneous Services \$43,959—Alphatext Systems Ltd Ottawa Ont \$6,335, Miss Stacey Personnel Ottawa Ont \$2,576, Government of Canada—Statistics Canada Ottawa Ont \$13,540, Rehabilitation Industries Ottawa Ont \$4,526.

IMMIGRATION APPEAL BOARD

Interpretation and Translation Services \$15,291—Susan Toth Toronto Ont \$3,224.

Messenger Services \$4,455.

Real Estate and Legal Fees \$2,236.

Storage Household Effects \$2,525.

MANPOWER AND IMMIGRATION—Concluded

Real Estate Agents' Fees \$8,700—W R Hansen Vancouver BC \$2,700.

Miscellaneous Services \$54,175—Angus Stonehouse and Co Toronto Ont \$6,705, Contemporaries Toronto Ont \$20,685, The Gibson Girl Toronto Ont \$5,500, P J MacEwen Toronto Ont \$3,653, Marie Selick Associates Montreal Que \$3,084, Miss 500 Ottawa Ont \$6,651.

Unemployment Insurance Commission

ANNUITIES

Training of Public Servants \$2,525—Government of Canada—Public Service Commission Ottawa Ont \$2,525.

Computer Time \$82,640—Computel Systems Ltd \$8,664, Government of Canada—Computer Service Bureau—Department of Supply and Services Ottawa Ont \$2,976 and Computer Services—Unemployment Insurance Commission Ottawa Ont \$71,000.

Miscellaneous \$48,265—Personnel Pool Ottawa Ont \$7,647, Miss Stacey Personnel Ottawa Ont \$5,415, Office Overload Co Ltd Ottawa Ont \$4,642, Government of Canada—Statistics Canada Ottawa Ont \$2,921 and Post Office Ottawa Ont \$27,640.

Other Types of Service \$6,549.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

Engineering Architectural Design and Consultant Services \$7,902,329—Ace Construction Co Ltd Calgary Alta \$3,500, Acres Intertel Ltd Ottawa Ont \$28,284, Gordon S Adamson & Associates Toronto Ont \$352,869, Adga Ltd Ottawa Ont \$82,333, Adi Ltd Fredericton NB \$16,078, Ainley & Associates Ltd Collingwood Ont \$4,253, Air Movement & Mechanical Services Winnipeg Man \$2,256, R E Aksim Ottawa Ont \$2,288, Robert Allan Ltd Vancouver BC \$30,500, Walter Alston Ottawa Ont \$4,830, Associated Engineering Ltd Edmonton Alta \$13,942, Atlantic Information Systems Ltd Ottawa Ont \$35,937, Bank of Nova Scotia Dartmouth NS \$21,376, J D Barnes Ltd Willowdale Toronto Ont \$34,459, O B Bass & Associates Victoria BC \$8,110, B C Research Council Vancouver BC \$11,000, Bell Canada Montreal Que \$10,581, Bell Helicopter Co Fort Worth Texas USA \$50,464, Bond & Mogridge Calgary Alta \$9,225, Bouthillette Parizeau & Buies Ste Foy Que \$9,200, E W Brooker & Associates Edmonton Alta \$2,586, Burnett Resource Surveys Ltd Burnaby BC \$21,967, M R Byrne & Associates Ltd Burlington Ont \$5,192, CAE Electronics Ltd Montreal Que \$41,054, Canada Permanent Trust Ottawa Ont \$2,000, Canadair Ltd Montreal Que \$80,388, Canadian British Consultants Ltd Halifax NS \$262,246, Canadian Design Services Montreal Que \$80,077, Canadian General Electric Toronto Ont \$47,381, Canadian Marconi Co Canada Ltd Montreal Que \$9,985, Canadian Shade Tree Services Lachine Que \$2,500, Canadian Vickers Ltd Montreal Que \$1,117,954, John M Canty New York NY USA \$4,617, C D Carruthers & Wallace Toronto Ont \$2,069, Case Existological Laboratories Victoria BC \$25,700, CBA Engineering Ltd Vancouver BC \$3,642, Central Mortgage and Housing Corporation Ottawa Ont \$30,147,

Peter Cheney St Bruno Que \$6,607, W R Cheriton & Associates Edmonton Alta \$2,500, Commercial Marine Services Montreal Que \$3,200, Les Consultants Pluritec Ltée Trois-Rivières Que \$20,697, Selwyn Cooke Gananoque Ont \$13,700, Michel Corriveau Chicoutimi Que \$2,094, W J Cosgrove & Associates Montreal Que \$21,546, Ernest A Cromarty Kingston Ont \$3,525, G H Currie Winnipeg Man \$2,013, Curtis Engineering & Testing Calgary Alta \$21,022, Cytechnics Ltd Ottawa Ont \$37,547, Dale and Scott Streetsville Ont \$4,939, Datatech Services Ottawa Ont \$28,951, Dayton & Knight Ltd West Vancouver BC \$7,500, Dearborn Chemical Mississauga Ont \$6,869, Government of Canada—Defence Construction (1951) Ltd Ottawa Ont \$63,049, Department of National Revenue Ottawa Ont \$15,429, Department of Public Works Ottawa Ont \$5,747 and Department of Supply & Services Ottawa Ont \$224,556, Dobush Stewart Longpré Marchand & Goudreau Montreal Que \$98,345, Dominion Welding Engineering Maple Ont \$10,550, J T Donald & Co Ltd Scarborough Ont \$15,580, D B Dorey Engineer Ltd Halifax NS \$14,240, Dorval & Fortin Ste Foy Que \$49,222, H E T Doucet Ottawa Ont \$14,157, Walter Dow & Co Ltd Toronto Ont \$3,592, Harry Dulmage Associates Ltd Ottawa Ont \$24,954, Dumaresq & Byrne Ltd Halifax NS \$31,394, Eastern Designers & Co Ltd Fredericton NB \$6,528, The Engineering Group Toronto Ont \$35,456, Engineering Services Co Ltd Halifax NS \$19,747, Engineering Test Laboratory Peterborough Ont \$2,288, Estrin Associates Ltd Ottawa Ont \$96,333, Eyretechnics Ltd Ottawa Ont \$43,187, Finlay Engineering Toronto Ont \$11,444, Fleet Manufacturing Fort Erie Ont \$3,752, The Flintkote Company of Canada Ltd Edmonton Alta \$9,570, Nicholas Fodor & Associates Toronto Ont \$34,208, W J Francl & Associates Edmonton Alta \$13,817, E N Franks Ottawa Ont \$15,840, G B R Associates North Winnipeg Man \$4,909, German & Milne Montreal Que \$16,398, M J Glustien Ottawa Ont \$17,067, Goodkey Weedmark & Associates Ottawa Ont \$6,270, A J Graham Engineer Ottawa Ont \$6,056, Donald C Griffin Pembroke Ont \$7,820, Milton Hall Construction Consultants Ltd Ottawa Ont \$5,458, Robert Halsall & Associates Toronto Ont \$3,715, Hanscomb Roy Associates Montreal Que \$29,728, R M Hardy & Associates Ltd Edmonton Alta \$6,892, Hedlin Menzies & Associates Ltd Toronto Ont \$39,617, Helmer & Tutton Ottawa Ont \$40,573, J Douglas Henderson Vancouver BC \$11,727, Honeywell Inc Scarborough Ont \$14,564, Hughes Aircraft Co Los Angeles Cal USA \$18,110, Intel Consultants Ltd Ottawa Ont \$14,323, Inter-Engineering Services Ottawa Ont \$6,600, Juno and Associates Toronto Ont \$4,399, George Allan Kastner Montreal Que \$22,743, Kerr Priestman Keenan & Associates Ltd Victoria BC \$14,990, J Klassen & Associates Ottawa Ont \$20,971, G V Kleinfeldt & Associates (London) Ltd London Ont \$3,000, Thomas H Knight Ottawa Ont \$3,050, Komar Engineering Trenton Ont \$7,112, Kotansky & Kotansky Westmount Montreal Que \$55,143, K Tek Electro Services Agincourt Ont \$3,545, Laboratoire de Construction Quebec Que \$12,726, Laboratoire International Ltée Montreal Que \$5,959, Laboratoire de Matériaux Ste Foy Que \$3,942, Larose Larose Laliberte Petrucci Mont Royal Que \$4,066, N D Lea & Associates Ltd Ottawa Ont \$16,365, Lemieux Morin Bourdages Doucet Simard & Associates Jonquiere Que \$8,899, The Libling Michener Architectural Group Winnipeg Man \$5,890, F R Livingstone Ltd Ottawa Ont \$15,842, Lloyds Register of Shipping Montreal Que \$28,500, Lorrain Gerin-Lajoie Montreal Que \$2,362, Gordon MacKinnon's Management Services Ltd Calgary Alta \$36,135, R S MacLennan and

NATIONAL DEFENCE—Continued

Associates Engineering Ltd North Bay Ont \$6,571, H Bruce McCabe and Associates Truro NS \$4,321, McFawn and Rogers Halifax NS \$21,910, McMillan and Martynowicz Montreal Que \$10,706, Management Engineering Ottawa Ont \$10,914, Maritec Ltd Halifax NS \$2,772, Maritime Testing Ltd Halifax NS \$2,492, Marshall-Merrett Stahl Elliott Mills and Ross Kingston Ont \$55,472, Ian Martin Associates Toronto Ont \$53,229, Matsui Baer Heidman Vanstone Toronto Ont \$3,920, Miramichi Surveys Ltd Newcastle NB \$45,516, Miska Gale and Ling Ottawa Ont \$31,167, Modern Technical Services Toronto Ont \$66,251, Monarque Morelli Gaudette Laporte Montreal Que \$8,176, Mon-ter-val Inc Montreal Que \$4,480, Montreal Engineering Montreal Que \$9,922, Morris and Richard Consulting Engineers Ltd Halifax NS \$18,166, Morrison Hershfield Theakston and Rowans Ltd Guleph Ont \$13,200, Murray and Murray Ottawa Ont \$212,113, O'Connor O'Connor and Maltby Architects Ltd Edmonton Alta \$7,716, F C O'Neill and Associates Halifax NS \$4,874, Orenda Limited Toronto Ont \$65,157, T D Overhill Engineering Ltd Ottawa Ont \$8,952, Lester John Page Halifax NS \$6,587, R J Pavia Kanata Ont \$21,792, Peacock Brothers Ltd Montreal Que \$1,258,411, Philco Ford of Canada Don Mills Ont \$80,933, Phillips Barrett Hillier Jones and Partners Vancouver BC \$13,666, Pierlot Yakimowich Donald Engineering Ltd Edmonton Alta \$4,894, Project Planning Associates Ltd Ottawa Ont \$72,943, Ralks Management and Investment Calgary Alta \$24,582, R L Rayment Ottawa Ont \$10,250, R C A Ltd Ottawa Ont \$2,170, Redifon Canada Ltd Ottawa Ont \$142,980, J L Richards and Associates Ottawa Ont \$4,768, Robinson Roberts and Brown Ltd North Vancouver BC \$9,879, P S Ross and Partners Ottawa Ont \$8,500, Leonard Savoie Ste Foy Que \$2,357, Servant Dunbrack and McKenzie Ltd Halifax NS \$5,963, I P Sharp and Associates Ltd Toronto Ont \$16,879, Siddall Dennis Warner Victoria BC \$22,260, Sinclair Radio Laboratory Maple Ont \$20,663, P E Spencer and Associates Ottawa Ont \$49,344, Standard Aero Engines Ltd Winnipeg Man \$55,341, Stanley and Associates Engineering Ltd Edmonton Alta \$25,636, Stanley Shackell Design Consultants Winnipeg Man \$4,752, Strainstall Ltd Cowes Isle of Wight England \$11,850, Sunset Nursery (Pembroke) Ltd Pembroke Ont \$2,352, Surveyer Nenniger Chenevert Inc Montreal Que \$10,561, H Sutcliffe Ltd New Liskeard Ont \$11,021, Techaid Ltd Montreal Que \$10,608, Technician International Ltd St Laurent Que \$46,649, Templeton Engineering Co Winnipeg Man \$17,505, Thompson Berwick Pratt & Partners Vancouver BC \$95,870, D W Thomson & Co Ltd Vancouver BC \$12,910, Thurber Consultants Victoria BC \$20,569, Torchinsky Consulting Ltd Saskatoon Sask \$2,786, B E Townsend & Associates Dartmouth NS \$4,119, Underwood McLellan Vancouver BC \$47,560, United Aircraft of Canada Ltd Longueuil Que \$28,577, Nari Vakil Ottawa Ont \$21,690, J Phillip Vaughan & Associates Ltd Halifax NS \$5,577, Wade Stockdill Armour & Blewett Victoria BC \$37,846, F E Walden Ottawa Ont \$13,200, Wallis & Bywater North Bay Ont \$6,501, Warnock Hersey International Ltd LaSalle Que \$5,817, Wasteneys & Evans Toronto Ont \$47,571, James Weller Toronto Ont \$10,059, B James Wensley Edmonton Alta \$3,398, Jacques Whitford & Associates Ltd Halifax NS \$3,735, Whitman Benn & Associates Halifax NS \$11,364, Paul Wiegand Belleville Ont \$12,044, Willis Cunliffe Tait Victoria BC \$6,792, Ian Wotherspoon & Associates Ottawa Ont \$18,018, R E Yager Victoria BC \$14,050, Soil Investigation—Dominion Soil

Investigation Scarborough Ont \$13,759, Laboratoire d'Inspection et d'Essais Inc Jonquière Que \$11,732, Paul Lawrence Associates Ltd Toronto Ont \$2,543.

Survey Services—Balche & Koch Montreal Que \$3,500, Fairhall & Moffatt Ltd Ottawa Ont \$14,784, Frank Longstaff Surveying Ltd Dartmouth NS \$5,011, Racey MacCallum & Bluteau Etobicoke Ont \$15,724.

Legal Services \$84,459—J F Carter Toronto Ont \$3,500, McInnis Cooper & Robertson Halifax NS \$4,700, Osborne Mollison & Bean Kitchener Ont \$7,500.

Training and Educational Services \$14,983,567—Aviation Electric Ltd Montreal Que \$2,935, Bell & Howell Canada Ltd Toronto Ont \$3,862, The Berlitz School of Languages Ottawa Ont \$39,105, Board of Education of London London Ont \$14,210, The Boeing Company Seattle Wash USA \$70,639, Bonnyville School Division Bonneyville Alta \$17,120, The Calgary School Board Calgary Alta \$633,537, City of Dartmouth Dartmouth NS \$242,969, City of Sydney School Board Sydney NS \$11,642, Commission Scolaire Ste Foy Ste Foy Que \$33,900, Commission Scolaire St Jean St Jean Que \$120,000, Edmonton Association for Retarded Children Edmonton Alta \$2,459, Frontenac County Board of Education Kingston Ont \$229,854, The Hastings County Board of Education Belleville Ont \$398,157, Kindersley School Kindersley Sask \$7,981, Laurentian School Board Lachute Que \$19,942, The Maple Leaf Language Centre Ltd Hull Que \$5,600, Massachusetts Institute of Technology Cambridge Mass USA \$2,719, Medicine Hat Roman Catholic Separate School Medicine Hat Alta \$3,214, Middlesex County Roman Catholic Separate School Board London Ont \$22,243, Municipality of Chester Chester NS \$8,500, Okanagan Helicopter Ltd Vancouver BC \$104,931, Optat Cours d'été Quebec Que \$3,600, Ottawa Board of Education Ottawa Ont \$694,605, Ottawa Roman Catholic Separate School Board Ottawa Ont \$77,619, Portage la Prairie School Division Portage la Prairie Man \$11,431, Government of Canada—Public Service Commission—Bureau of Staff Development Ottawa Ont \$362,326, Renfrew County Board of Education Pembroke Ont \$49,641, Rochester Institute of Technology Rochester NY USA \$2,871, St John Brebeuf School Winnipeg Man \$8,881, St Mary's Academy Winnipeg Man \$4,680, St Pauls High School Winnipeg Man \$3,490, Saguenay School Board Arvida Que \$15,393, Simcoe County Board of Education Barrie Ont \$46,189, South Central Protestant School Board Greenfield Park Que \$12,000, Evelyn Unger School Edmonton Alta \$3,335, University of: Acadia Wolfville NS \$12,070, Brandon Brandon Man \$2,034, Calgary Calgary Alta \$5,227, California Los Angeles Cal USA \$3,043, Carleton Ottawa Ont \$25,129, Guelph Guelph Ont \$2,651, Laurentian Sudbury Ont \$2,652, Laval Montreal Que \$21,620, Michigan Ann Arbor Mich USA \$4,076, Moncton Moncton NB \$5,900, Montreal Montreal Que \$6,976, Mount Allison Sackville NB \$4,170, McGill Montreal Que \$13,955, McMaster Hamilton Ont \$8,813, New Brunswick Fredericton NB \$13,817, Ottawa Ottawa Ont \$20,183, Quebec Quebec Que \$13,641, Queen's Kingston Ont \$24,142, St Francis Xavier Antigonish NS \$2,876, Saskatchewan Regina Sask \$18,841, Sherbrooke Sherbrooke Que \$13,350, Southern California Los Angeles Cal USA \$3,957, Toronto Toronto Ont \$25,268, Waterloo Waterloo Ont \$3,404, Western Ontario London Ont \$5,600, Windsor Windsor Ont \$4,013, Winnipeg Winnipeg Man \$2,224 and York Toronto Ont \$2,030, Wainwright Roman Catholic Separate School Wainwright Alta \$85,749, Wakaw School Unit Wakaw Sask \$3,600.

NATIONAL DEFENCE—Continued

Salaries of School Teachers in DND Dependents Schools
 \$18,708,213—Abbotsford School District Abbotsford BC \$4,014, Agassiz School Division Beausejour Man \$8,627, Alberni School District Port Alberni BC \$6,838, Baldwin-Cartier School Commission Pointe Claire Que \$26,787, Bank of Montreal Montreal Que \$2,807, Beautiful Plains School Division Neepawa Man \$8,444, District of Bedford Protestant Regional School Board Cowansville Que \$3,668, The Board of Education for the Borough of Etobicoke Etobicoke Ont \$5,752, Boundary School Division Dominion City Manitoba \$7,066, The Bruce County Board of Education Chesley Ont \$18,313, Burnaby Board of School Trustees Burnaby BC \$15,820, Calgary Roman Catholic School Board Calgary Alta \$8,095, Campbell River Board of Education Campbell River BC \$5,392, Carleton Board of Education Ottawa Ont \$59,810, Carleton Roman Catholic Separate School Board Ottawa Ont \$56,084, La Commission Scolaire Lasalle Lasalle Que \$14,434, Commission Scolaire de Port Alfred Port Alfred Que \$113,301, Commission des Écoles de Sherbrooke Sherbrooke Que \$6,371, Commission Scolaire de Trois-Rivières Trois Rivières Que \$8,275, Coquitlam School District Coquitlam BC \$4,517, County of Grande Prairie Grande Prairie Alta \$6,569, County of Lac Ste Anne Sangudo Alta \$2,819, County of Mountain View Didsbury Alta \$6,389, County of Strathcona Edmonton Alta \$12,859, Crescent School Willowdale Ont \$3,571, Dartmouth Public School Board Dartmouth NS \$3,619, Delta School District Delta BC \$8,841, Drumheller Valley School Division Drumheller Alta \$3,291, The Durham Board of Education Oshawa Ont \$8,298, Edmonton Catholic Separate School Board Edmonton Alta \$120,040, Edmonton Public School Board Edmonton Alta \$195,610, Edmonton School Board Edmonton Alta \$182,834, The Elgin County Board of Education St Thomas Ont \$5,210, Eston-Elrose School Elrose Sask \$11,688, Fort Gary School Division Winnipeg Man \$4,348, Grande Prairie School Grande Prairie Alta \$13,349, Greater Seven Island Protestant School Board Sept Iles Que \$4,184, Greater Victoria Board of School Trustees Victoria BC \$19,381, J S Gregorash Calgary Alta \$5,261, Halifax Board of School Trustees Halifax NS \$4,938, Halifax Municipal School Board Halifax NS \$24,490, The Halton County Board of Education Burlington Ont \$28,779, Hamilton Board of Education Hamilton Ont \$6,120, The Hastings Roman Catholic Separate School Board Belleville Ont \$3,156, High Prairie School Division High Prairie Alta \$4,512, Huron County Board of Education Clinton Ont \$6,238, Jasper School District Jasper Alta \$5,431, The Kapuskasing Board of Education Kapuskasing Ont \$38,143, The Kenora Board of Education Kenora Ont \$27,212, Kings County Amalgamated School Board Kentville NS \$310,221, Kitimat Board of School Trustees Kitimat BC \$6,454, Lac La Biche School Board Lac La Biche Alta \$6,772, Lakehead Board of Education Thunder Bay Ont \$19,586, Lakeshore Regional School Board Beaconsfield Que \$21,873, The Laurenvale School Board Rosemere Que \$7,141, The Leeds and Grenville County Board of Education Brockville Ont \$9,028, The Lennox and Addington County Board of Education Napanee Ont \$7,311, Lennoxville District School Board Lennoxville Que \$9,879, Lethbridge School District Lethbridge Alta \$54,479, Lloydminster Public School District Lloydminster Alta \$4,456, Lord Selkirk School Division Selkirk Man \$13,255, Medicine Hat Public School Medicine Hat Alta \$14,933, Merritt School District Merritt BC \$9,806, Metropolitan Separate School Board Toronto Ont \$24,265, Michipicoten

School Division Wawa Ont \$8,625, Midland School Division Carman Man \$3,318, Moncton School Moncton NB \$4,638, Montreal Catholic School Commission Montreal Que \$41,849, Municipal School Board Municipality of Chester NS \$53,057, Nanaimo Board of School Trustees Nanaimo BC \$4,945, Niagara South Board of Education Welland Ont \$14,071, Nipigon Red Rock Separate School Nipigon Ont \$5,213, The Nipissing District Roman Catholic Separate School Board North Bay Ont \$45,579, Northern School Board Prince Albert Sask \$9,840, North Vancouver School Board Vancouver BC \$70,298, North York Board of Education Willowdale Ont \$35,398, The Norwood School Division Winnipeg Man \$7,906, The Ontario County Board of Education Oshawa Ont \$41,692, Oxford County Board of Education Woodstock Ont \$4,190, Peace River Roman Catholic Separate School Peace River Alta \$11,651, Peace River South School District Dawson Creek BC \$6,443, Peel County Board of Education Mississauga Ont \$48,711, Penticton Board of Education Penticton BC \$9,430, Peterborough County Board of Education Peterborough Ont \$3,298, Port Alfred Commission Scolaire Port Alfred Que \$4,276, Prince Albert Public School Prince Albert Sask \$15,404, Prince Albert Roman Catholic Separate School Board Prince Albert Sask \$3,359, Prince George School District Prince George BC \$50,281, Red Deer Public School District Red Deer Alta \$50,550, Regina Board of Education Regina Sask \$40,324, The Richelieu Valley School Board Beloeil Que \$24,146, Richmond Board of Education Richmond BC \$2,369, Richmond School Division Richmond BC \$9,108, River East School Division Winnipeg Man \$31,640, St Albert Protestant Separate School St Albert Alta \$16,229, St Albert School District St Albert Alta \$5,365, St Boniface School District St Boniface Man \$18,797, The St James Assiniboine School Division Winnipeg Man \$16,649, Saskatoon Board of Education Saskatoon Sask \$125,935, The Saskatoon East School Unit Saskatoon Sask \$10,016, Saskatoon Separate School Board Saskatoon Sask \$36,892, Scarborough Board of Education Scarborough Ont \$19,888, Sooke School District Victoria BC \$33,242, South Shore Protestant Regional School Board St Albert Que \$10,250, Sudbury Board of Education Sudbury Ont \$44,490, Terra Nova Integrated School Board Gander Nfld \$5,023, Three Hills School Division Trochu Alta \$7,387, Timmins Board of Education Timmins Ont \$7,145, Tisdale School Tisdale Sask \$7,818, Toronto Board of Education Toronto Ont \$33,236, Transcona Springfield School Division Transcona Man \$5,281, Valleyview Roman Catholic Separate School Valleyview Alta \$6,944, Vancouver Board of Education Vancouver BC \$58,785, Waterloo County Board of Education Kitchener Ont \$19,952, The Wentworth County Board of Education Hamilton Ont \$14,930, Western Quebec Protestant Regional School Board Hull Que \$4,021, West Parry Sound Board of Education Parry Sound Ont \$12,364, West Vancouver Board of School Trustees West Vancouver BC \$13,566, Whiteshell School District Pinawa Man \$2,939, Windsor Board of Education Windsor Ont \$15,253, The Winnipeg School Division Winnipeg Man \$225,624, York County Board of Education Aurora Ont \$34,374, York County Roman Catholic Separate School Board Richmond Hill Ont \$27,025, Yorkton Public School Yorkton Sask \$6,331, Yukon Territory Government Whitehorse YT \$3,891.

Health and Welfare Services \$6,366,676—The Belleville General Hospital Belleville Ont \$4,458, Bingham Memorial Hospital Bingham Ont \$4,637, J G V Bisset Willowdale Ont \$2,917, L B Boxall Don Mills Ont \$4,236, Brandon General

NATIONAL DEFENCE—Continued

Hospital Brandon Man \$4,088, Broadcast News Limited Toronto Ont \$2,200, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$295,826, Department of Veteran Affairs Hospital and Medical Ottawa Ont \$855,660, Canadian Talent Promotion Ltd Toronto Ont \$10,226, Cardiac Surgery Associates Ottawa Ont \$69,869, Hospital Centre of Laval University Quebec Que \$26,844, Chilliwack General Hospital Chilliwack BC \$5,162, Clinic of Sherbrooke University Sherbrooke Que \$3,553, Deutsche Bank Germany \$10,783, Dodwell Film Services Ottawa Ont \$367,667, Henri Durand Charlesbourg Que \$15,978, Eastern Quebec Regional School Board Quebec Que \$14,005, D W N Einarson Kingston Ont \$42,424, Foothills Hospital Calgary Alta \$6,944, Denis Fortier Sillery Que \$2,849, Kenneth H Foster Windsor Ont \$2,664, N Foster Sooke BC \$4,754, General Hospital Ottawa Ont \$3,238, Rolly Hammond Productions Gatineau Que \$44,025, Health Sciences Centre Winnipeg Man \$10,793, Caroline Heteny Ottawa Ont \$5,994, Hospital of: Chibougamau Ltee Chibougamau Que \$4,746; Chicoutimi Inc Chicoutimi Que \$33,263, Laval Ste Foy Que \$7,420; St Ambroise Loretteville Que \$4,985; St Sauveur Val d'Or Que \$17,091; Sept Iles Sept Iles Que \$3,938; Hotel Dieu Quebec Que \$3,127 and Hotel Dieu Rivière du Loup Que \$2,503, A Hudac Regina Sask \$9,600, Inuvik General Hospital Inuvik NWT \$4,319, James Paton Memorial Hospital Gander Nfld \$4,255, Jeffery Hales Hospital Duberger Que \$2,294, D Johnston Ottawa Ont \$14,556, J G Kenny Ottawa Ont \$10,075, Kingston General Hospital Kingston Ont \$66,408, Kitchener Waterloo Hospital Kitchener Ont \$6,246, Krankenhaus Lahr Germany \$2,076, D Krepps Ottawa Ont \$8,001, Laboratoire d'Expertises Quebec Que \$26,263, Le Centre Hospitalier de l'Université Laval Quebec Que \$11,725, D A MacLennan Campbellton NB \$8,082, Mallett Mallett Mason & Associates Edmonton Alta \$9,791, Victorin Mason Quebec Que \$9,696, D A Mathieson & R W Lightle Edmonton Alta \$12,578, J Maurath Germany \$3,087, Medical Data Science Laboratories Toronto Ont \$19,287, Metro Calgary & Rural General Hospital Calgary Alta \$8,922, Metropolitan Bio Medical Laboratories Ltd Vancouver BC \$6,067, Will Millar Associates Co Ltd Vancouver BC \$6,662, Moncton Hospital Moncton NB \$4,092, Montreal Neurological Institute Montreal Que \$10,871, Moose Jaw Union Hospital Moose Jaw Sask \$4,132, National Hockey League Ltd New York NY USA \$19,400, North Bay Civic Hospital North Bay Ont \$12,372, Oromocto Public Hospital Oromocto NB \$83,189, Ottawa Civic Hospital Ottawa Ont \$76,623, Ottawa General Hospital Ottawa Ont \$6,250, D P Ouchterlony North Bay Ont \$7,544, Pathology Institute Halifax NS \$17,760, Pembroke Civic Hospital Pembroke Ont \$4,708, Press News Ltd Toronto Ont \$11,285, Providence Hospital Moose Jaw Sask \$2,855, Red Deer General Hospital Red Deer Alta \$3,558, Wallace B Rendell North Bay Ont \$2,353, Royal Alexandra Hospital Edmonton Alta \$2,332, Royal Inland Hospital Kamloops BC \$2,201, Royal Jubilee Hospital Victoria BC \$33,354, The Royal Victoria Hospital of Barrie Barrie Ont \$9,331, St Boniface General Hospital St Boniface Man \$3,394, St Joseph General Hospital Thunder Bay Ont \$18,929, Harold J Sachs Ottawa Ont \$3,187, Sensenbrenner Hospital Germany \$3,669, P Simard Sillery Que \$2,464, Sioux Lookout General Hospital Sioux Lookout Ont \$3,115, G Stiller Ottawa Ont \$4,550, Sunnybrook Hospital Toronto Ont \$38,299, Sydney City Hospital Sydney NS \$2,929, J Tennen Toronto Ont \$15,045, M A Timurda Kingston Ont \$6,118, Toronto General Hospital Toronto Ont \$12,283, Trenton Memorial Hospital Trenton

Ont \$2,188, University of Alberta Hospital Edmonton Alta \$25,462, Vancouver General Hospital Vancouver BC \$4,427, Vernon Jubilee Hospital Vernon BC \$4,770, Verwaltung Germany \$2,172, Victoria General Hospital Halifax NS \$37,458, Wainwright General Hospital Wainwright Alta \$4,793, J B Waldron Montreal Que \$20,032, Wilson Medical Center Hamilton Ont \$19,506, York Finch General Hospital Downsview Ont \$3,107, Yorkton Union Hospital Yorkton Sask \$4,181.

Computer Services \$317,925—Datacap Ltd Ottawa Ont \$10,853, Data Logic Canada Ottawa Ont \$28,069, Digital Methods Ltd Ottawa Ont \$35,412, Federal Systems of Canada Ottawa Ont \$27,820, International Software Systems Ottawa Ont \$16,079, Montreal Keydata Montreal Que \$17,362, Quasar Systems Ltd Ottawa Ont \$22,569, S D L Softwarehouse Division Ottawa Ont \$43,635, Seepac Systems Ltd Toronto Ont \$18,172, Triangle Data System Montreal Que \$18,368.

Protection Services \$9,254,038—Corps of Commissionnaires \$9,254,038.

Laundry and Dry Cleaning Services \$1,656,762—Alpine Laundry & Dry Cleaners Ltd Gander Nfld \$7,142, A One Laundry & Dry Cleaner St Paul Alta \$42,378, Carl Bardusch Germany \$91,452, Belle Cleaners & Launderers Belleville Ont \$40,408, Brighton Laundry Ltd Brighton Ont \$58,418, Buanderie Arvida Ltee Arvida Que \$56,916, Buanderie Gaby S Enreg Val d'Or Que \$15,068, Buanderie Levis Ltd Quebec Que \$81,283, Buanderie Ste Agathe Ste Agathe des Monts Que \$4,141, Buanderie Villeray Montreal Que \$11,735, Buchholz Service Germany \$7,690, Canadian Linen Supply Calgary Alta \$4,545, Canadian Silk Manufacturing Co Ltd Montreal Que \$2,239, Capital Commercial Laundry Ltd Vanier Ont \$28,243, Chilliwack Dry Cleaners and Laundry Ltd Chilliwack BC \$7,365, Capitol Cleaners & Laundry (1964) Ltd Edmonton Alta \$6,781, City Laundry of North Bay Ltd North Bay Ont \$13,952, Cousins Dry Cleaning St John's Nfld \$2,886, Custom Cleaners & Launderers Vancouver BC \$6,499, Deluxe Cleaners (GP) Ltd Grande Prairie Alta \$5,167, Dutch Laundry & Dry Cleaners Ltd London Ont \$28,319, Economy Steam Laundry Victoria BC \$129,126, Fabric Care Cleaners & Associates Ltd Edmonton Alta \$28,591, Gladstone Cleaners & Tailors Greenfield Park Que \$7,229, Glovers Retex Cleaners Newcastle NB \$3,094, Granby Launderers Ltd Granby Que \$16,746, Henderson Cleaners Ltd Kelowna BC \$23,885, Ideal Laundry Calgary Alta \$4,051, Inuvik Laundry Inuvik North West Territory \$3,442, Kapuskasing Laundry & Dry Cleaners Ltd Kapuskasing Ont \$6,158, Kel-Tone Cleaners Launderers Chilliwack BC \$20,585, Frank Langevin Inc Quebec Que \$2,116, Laundrall (1971) Ltd Saskatoon Sask \$4,299, Medicine Hat Laundry Ltd Medicine Hat Alta \$29,292, Middleton Dry Cleaners & Launderers Greenwood NS \$9,502, M&M Cleaners Oromocto NB \$13,681, Modern Cleaners & Launderers Toronto Ont \$11,454, Moose Jaw Steam Laundry (1964) Ltd Moose Jaw Sask \$18,549, Nelsons Laundries Nanaimo BC \$2,327, Nettoyeur Jacques Cartier Ville Lemoyne Que \$28,180, Nettoyeur Net Inc Chibougamau Que \$3,072, Nettoyeur Saguenay Sept Iles Que \$2,499, New Method Dry Cleaners & Launderers Kingston Ont \$78,959, New System Laundry and Dry Cleaners Liverpool NS \$112,544, Nova Rug (1967) Ltd Halifax NS \$4,483, Nu Service Cleaners Barrie Ont \$5,133, Nuway Cleaners and Shirt Service Wainwright Alta \$16,520, Pacific Coast Cleaners

NATIONAL DEFENCE—Continued

Courtenay BC \$27,983, Paisley Cleaners Victoria BC \$2,051, The Parisian Laundry Co Toronto Ont \$34,426, Parker Clean Vanier Ont \$2,153, Pembroke Dry Cleaners Ltd Pembroke Ont \$12,289, Perth's (Brandon) Ltd Brandon Man \$17,890, Perth Dye Works Ltd Winnipeg Man \$4,496, Perth's (Kenora) Ltd Kenora Ont \$12,596, Perth Whitehall Laundry & Dry Cleaners Winnipeg Man \$51,944, Port Alice Laundry & Dry Cleaners Port Alice BC \$7,243, Quality Cleaners Ltd Brighton Ont \$14,351, Red Deer Laundry & Cleaners Red Deer Alta \$11,793, Renfrew Fairfield Cleaners Victoria BC \$11,138, Rupert Cleaners Laundry Ltd Prince Rupert BC \$4,045, Star Dyers & Cleaners Reg'd Verdun Que \$5,382, Sunshine Uniform Supply Services Toronto Ont \$2,219, Teinturerie Ideale Cleaners Inc Jonquiere Que \$3,802, United Cleanrite Tailors & Launderers Ottawa Ont \$14,567, Vails Fabric Services Fredericton NB \$48,311, Valley Cleaners Pembroke Ltd Pembroke Ont \$30,304, Wascherei Bardusch Germany \$11,342, Wascherei & Chem Germany \$16,855, Wascherei Roll Germany \$2,964, White Star Laundry Ltd Summerside PEI \$12,857, Whiteway Laundry Ltd Kamloops BC \$3,379.

Janitorial Services Contracts \$1,297,698—Consolidated Maintenance Toronto Ont \$15,113, Dustbane Enterprise Halifax NS \$2,213, Finchs Cleaning & Janitorial Services Vancouver BC \$2,095, Carl Gegenbauer Germany \$401,153, Civil Gegenbauer Germany \$23,731, Holden Cleaning Services Medicine Hat Alta \$53,808, Janitor Services Ltd Stephenville Nfld \$90,494, Jet Janitor Services Ltd Stephenville Nfld \$265,460, Modern Building Cleaning Fredericton NB \$90,115, A Mueller Germany \$53,520, Nation Wide Interior Maintenance Montreal Que \$31,831, Northgate Janitor Services Edmonton Alta \$24,300, Horst Oeffner Germany \$5,345, Professional Building Cleaners (Ottawa) Ltd Ottawa Ont \$6,957, Vanier Window Cleaners Vanier Ont \$2,500, Western Janitor Services Victoria BC \$22,538.

Scientific and Research Services \$99,000—Computel Systems Ltd Ottawa Ont \$14,129, Computer Science Montreal Que \$4,647, Dalhousie University Halifax NS \$32,500, Foss Systems Westmount Que \$2,036, Hewlett Packard Canada Ltd Pointe-Claire Que \$11,728.

Other Services \$24,706,683—Food Services Contracts—Cal-Van Canus Catering Services Ltd Vancouver BC \$36,694, Evergreen Services Vancouver BC \$139,112, Pest Control Contracts—Atlantic Pest Control Halifax NS \$2,014, Braemar Pest Control Services Rockingham NS \$3,330, PCO Services (Quebec) Ltd Montreal Que \$6,505, Provision of Facilities Gatwick and Prestwick—Air Canada Winnipeg Man \$5,744, British European Airways Middlesex England \$48,068, Provision of Operational or Technical Training Films—Canada Safety Council Ottawa Ont \$2,880, Deltak Inc Schiller Park Illinois USA \$9,879, Dominion Wide Photographs Ltd Ottawa Ont \$10,612, Edutronics Systems International Kansas City Missouri USA \$4,728, Graphic Films Ltd Ottawa Ont \$19,406, Medifacts Ltd Ottawa Ont \$2,083, Government of Canada—National Film Board Montreal Que \$237,886, Other Type of Services—DOT Personnel Service Toronto Ont \$2,770, Gowing and Henderson Ottawa Ont \$2,098, Laurentian Pilotage Authority Montreal Que \$2,177, N W Morton Ottawa Ont \$2,000.

DEFENCE RESEARCH PROGRAM

Training and Educational Services \$79,425—Mme Batiot St Mary's University Halifax NS \$2,224, Government of Canada—Public Service Commission Ottawa Ont \$29,879.

Health and Welfare Services \$4,785—Government of Canada—National Health and Welfare Ottawa Ont \$4,785.

Protection Services \$112,257—Canadian Corps of Commissioners Ottawa Ont \$112,257.

Laundry and Dry Cleaning Services \$3,407.

Janitorial Services Contracts \$20,317—Holden Cleaning Medicine Hat Alta \$20,167.

Management Consultant Fees \$18,308—Government of Canada—Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$17,668.

Professional Fees—Construction and Properties \$79,063—J Klossen Associates Ltd Ottawa Ont \$2,800, Duffus Romans Kindzins Rousefill Halifax NS \$6,817, Labrie and Roy Quebec Que \$33,697, Lagare Robitaille and Lefrancois Quebec Que \$24,000, Ogilvie Consultants Ltd Toronto Ont \$10,901.

Computer Time and Data Processing Services \$410,648—Alphatext Ltd Ottawa Ont \$2,617, Computel Systems Ottawa Ont \$76,910, Computing Devices of Canada Ottawa Ont \$15,348, Digital Methods Ltd Ottawa Ont \$178,000, I P Sharpe Toronto Ont \$77,152, Xerox Data Systems Ottawa Ont \$44,356.

Research Contracts \$765,908—Acadia University Wolfville NS \$8,304, Allan Crawford Associates Ottawa Ont \$11,448, Arctic Institute Que \$9,944, Atlantic Industrial Research Halifax NS \$17,793, B C Research Council Vancouver BC \$9,522, Bombardier Quebec Que \$24,748, Canadian Arsenals Montreal Que \$40,166, Canplan Oceanology Halifax NS \$2,925, Carleton University Ottawa Ont \$19,327, Cominco Ltd Ont \$5,978, Computing Devices Ottawa Ont \$55,607, Cowan Institute Ottawa Ont \$4,799, Dalhousie University Halifax NS \$11,590, Department of Trade and Industry Teddington England \$13,648, Digital Methods Ottawa Ont \$47,690, Gen-Tec Ste Foy Que \$23,656, Geostudio Ont \$10,025, Intendes Group Ltd Toronto Ont \$17,049, Laval University Ste Foy Que \$222,924, McGill University Montreal Que \$110,740, Ontario Research Foundation Toronto Ont \$45,000, Queen's University Kingston Ont \$5,485, United Aircraft Longueuil Que \$2,048, University of Michigan Ann Arbor Mich USA \$10,000, University of Moncton Moncton NB \$6,847, University of Waterloo Waterloo Ont \$2,398, University of Western Ontario London \$5,834, Valcartier Industries Valcartier Que \$18,844.

Scientific Consultant Fees \$80,773—Case Existological Laboratory Victoria BC \$20,865, Research Council of Alberta Edmonton Alta \$8,000, Soperstein and Associates Vancouver BC \$17,596, Terochem Labs Ltd Edmonton Alta \$9,377, Western Research and Development Ltd Calgary Alta \$15,000.

Other Services \$6,189,602—Ian Bailey Halifax NS \$7,750, Dr J Bissett Toronto Ont \$4,351, Bole Quebec Que \$27,038, G R Boyd \$2,768, Canadian Coating Industries Ltd Montreal Que \$4,081, Datek Industries Ltd Edmonton Alta \$16,000, Defence Services—operation and maintenance of research ships \$2,105,000, and Canadian Forces Base Suff-

NATIONAL DEFENCE—Concluded

field \$464,724, Dormier Ambassador Quebec Que \$1,571, Dynamic Industrial Products Que \$14,127, Edwards of Canada Ste Foy Que \$4,139, Electro Mechanik Ste Foy Que \$3,073, Gen-Tec Ste Foy Que \$67,273, Giguère Automobiles Montreal Que \$7,380, Government of Canada—Department of Supply and Services Ottawa Ont \$158,400 and Department of Communications Ottawa Ont \$2,835,447, J P Enterprises Quebec Que \$5,523, L'Hoir Inc Levis Que \$2,151, Dr N W Morton \$4,900, Quebec Precision Products Que \$10,960, W Rourke Ltd Montreal Que \$40,036, SMA Halifax NS \$3,051, Dr J Scott Toronto Ont \$4,545, Dr Paul Stager Toronto Ont \$4,500, Tri-Bec Inc Que \$23,174, V Trimaine Thornhill Ont \$2,275, Dr L Turl Toronto Ont \$2,500, University Hospital London Ont \$24,242, University of Saskatchewan Sask \$7,500, Roméo Vachon Inc Montreal Que \$4,455.

Seconded Military Personnel \$440,212.

Scholarships and Fees \$10,750—G Chevette Quebec Que \$5,513, J H Farley \$3,567.

CIVIL EMERGENCY MEASURES PROGRAM

Scientific Research \$20,818—Ohio State University Ohio USA \$15,938, Carleton University Ottawa Ont \$4,880.

Physical Protection-Engineering Research \$33,564—McGill University Montreal Que \$18,861, McMaster University Hamilton Ont \$13,500.

Economic Recovery-Computer Services \$20,360—Government of Canada-Computer Services Bureau Ottawa Ont \$18,681.

Fallout Protection-Engineering & Computer Services \$101,680—Blache & Koche Montreal Que \$14,550, Government of Canada-Computer Services Bureau Ottawa Ont \$16,299 and Department of Public Works Ottawa Ont \$66,472.

National Plans Evaluation-Computer Services \$2,818.

Other Types of Services \$77,506—Versa Foods Ltd Arnprior Ont \$75,901.

NATIONAL HEALTH AND WELFARE**ADMINISTRATION PROGRAM**

Advisory Services \$7,248—C Buff Sydenham Ont \$2,248, C Trent Ottawa Ont \$5,000.

Consultant Services \$18,592—Berger Tisdall Clark and Lesly Ltd Montreal Que \$4,200, M Boivin Ottawa Ont \$2,532, C Castonguay Quebec Que \$4,860, C Kelly and Associates Ottawa Ont \$2,000, Management Renewal Ltd Ottawa Ont \$2,000, Franz Patella Inc Montreal Que \$2,425.

Data Processing Services \$114,184—Government of Canada—Computer Services Bureau Ottawa Ont \$41,048, Medical Marketing Systems Don Mills Ont \$2,851, I P Sharp Associates Toronto Ont \$15,025, Systems Dimensions Ltd Ottawa Ont \$55,260.

Education and Information Services \$43,650—Canadian National Exhibition Toronto Ont \$5,200, Creative Centre Montreal Que \$2,936, Fédor Inc Montreal Que \$8,848, Government of Canada—Information Canada Ottawa Ont \$3,123, Photochrome Inc Montreal Que \$2,633.

Educational Training Services \$85,639—Berlitz School of Languages Ottawa Ont \$50,234, Government of Canada—Public Service Commission Ottawa Ont \$23,206.

Hospitality Services \$14,854.

Interpreting Services \$9,885—H H Bloom Sound Enterprises Ottawa Ont \$3,258, International Simultaneous Translation Service Montreal Que \$6,100.

Management Consulting Services \$18,627—Dr R Buhr Ottawa Ont \$5,000, Government of Canada—Department of Supply and Services-Bureau of Management Consulting Ottawa Ont \$5,775, Dr B Pagurek Ottawa Ont \$2,500.

Membership Fees \$2,765.

Public Relation Services \$9,125—Meek and Wilson Ltd Vancouver BC \$2,000, R Mercier Hull Que \$2,625, G Reid Advertising Ltd Calgary Alta \$2,000, Sansom and O'Brien Ltd Halifax NS \$2,500.

Research Services \$16,200—J Hutchinson Toronto Ont \$3,750, Nutrition Research Consultants Ltd Toronto Ont \$12,450.

Secretarial and Office Services \$54,794—V R Chabot Scarborough Ont \$3,096, DOT Personnel Services Toronto Ont \$3,790, D Hore Edmonton Alta \$2,640, Manpower Business Services Ottawa Ont \$2,273, Miss Stacey Personnel Ottawa Ont \$7,761, Office Overload Co Ltd Ottawa Ont \$4,256, Personnel Pool Ottawa Ont \$12,782, L Racine Montreal Que \$2,530, The Employment Centre Ottawa Ont \$4,666, K Tully Vancouver BC \$3,000, Victor Comptometer Ltd Cambridge Ont \$3,000.

Security Services \$30,354—Canadian Corps of Commissioners Ottawa Ont \$30,354.

Technical Services \$26,553—S Chagnon Ottawa Ont \$2,570, P Gormley Ottawa Ont \$3,240, B Schechter Ottawa Ont \$4,600, F Stevenson Aylmer Que \$8,800, Student Animated Film Producers Ottawa Ont \$2,343, The Studio Ottawa Ont \$2,520.

Other Types of Services \$38,520.

SERVICES FOR INQUIRY INTO THE NON-MEDICAL USE OF DRUGS

Consultant Services \$55,354—M A Bertrand Montreal Que \$5,387, I L Campbell Montreal Que \$2,456, G LeDain Downsview Ont \$26,850.

Legal Services \$4,375—Weatherston Bawly Luchak Martino Hamilton Ont \$4,375.

Research Services \$18,222—J Blackwell Ottawa Ont \$2,162, R D Miller Ottawa Ont \$16,060.

Security Services \$5,412—Canadian Corps of Commissioners Ottawa Ont \$5,412.

Translation Services \$156,586—Les Traductions 530 Inc Montreal Que \$156,586.

Other Types of Services \$2,642.

NON-MEDICAL USE OF DRUGS PROGRAM

Consultant Services \$473,099—G Anderson Advertising Montreal Que \$14,525, R Aubin Montreal Que \$7,000, G Audette Montreal Que \$12,120, G Beaudry Montreal Que \$11,230, Board of Education for the Borough of

NATIONAL HEALTH AND WELFARE—Continued

North York Willowdale Ont \$17,379, C Bomphrey Toronto Ont \$4,825, A Boudreau Ste Foy Que \$7,000, M Bowness Hazeldean Ont \$7,950, M Bryan Ottawa Ont \$3,975, Canadian Home and School and Parent-Teacher Federation Toronto Ont \$2,000, Canadian Public Health Association Toronto Ont \$5,931, R Carney Ottawa Ont \$14,912, I Carter Winnipeg Man \$3,275, P Caslor Winnipeg Man \$6,755, B Chapman Vancouver BC \$6,785, P Crawshaw Halifax NS \$5,053, R de Vos Toronto Ont \$4,100, B Dresner Toronto Ont \$11,580, P Durand Montreal Que \$11,580, S Durrant Calgary Alta \$4,740, G Enns Winnipeg Man \$2,895, T Fuller Halifax NS \$3,600, G Gagnon Vancouver BC \$5,790, M Gagnon Montreal Que \$2,950, M Gauthier-Hamilton Montreal Que \$2,250, I Ginsburg Ottawa Ont \$3,045, P Gregg Halifax NS \$12,300, I Gunn Ottawa Ont \$11,455, V Helfand Toronto Ont \$2,400, I Henderson Ottawa Ont \$24,500, C Howe Vancouver BC \$10,065, Immedia Incorporated Ottawa Ont \$7,400, M Krause Vancouver BC \$7,575, G Ling Ottawa Ont \$5,100, R Lucht Toronto Ont \$6,273, M MacConaill Ottawa Ont \$7,000, J Maloney Winnipeg Man \$8,925, D McLauchlin Toronto Ont \$11,370, L McMahon Montreal Que \$2,250, D E Meeks Toronto Ont \$3,500, C Meunier Montreal Que \$10,640, S Milstein Montreal Que \$5,035, N Morton Ottawa Ont \$2,000, P Nantel Montreal Que \$2,750, Orba Information Ltd Montreal Que \$11,359, B Phillips Halifax NS \$11,370, C Simmons Ottawa Ont \$2,250, Some Group Ltd Ottawa Ont \$2,925, W Spicer Halifax NS \$4,300, J Spinelli Vancouver BC \$5,452, K Stoddart Vancouver BC \$4,000, P Sullivan Winnipeg Man \$7,345, Survey Research Centre Toronto Ont \$2,233, Total Market Index Toronto Ont \$2,900, University of Guelph Guelph Ont \$5,000, University of Saskatchewan Saskatoon Sask \$3,813, E Vallee Ottawa Ont \$6,142, R Wally Winnipeg Man \$11,370, L Wright Ottawa Ont \$3,000.

Data Processing Services \$8,579—Alphatext Ltd Ottawa Ont \$5,474.

Educational Training Services \$10,741—Government of Canada—Public Service Commission Ottawa Ont \$5,459.

Film Productions \$48,744—Government of Canada—National Film Board Montreal Que \$40,316, Interact Promotions Ltd Ottawa Ont \$7,960.

Photography Services \$173,353—Canadian Tuberculosis and Respiratory Disease Association Ottawa Ont \$3,600, Government of Canada—National Film Board Montreal Que \$169,539.

Production Radio Material \$11,050—Immedia Inc Ottawa Ont \$11,050.

Scientific Services \$176,288—Government of Canada—Statistics Canada Ottawa Ont \$23,000, Province of Alberta Edmonton Alta \$2,500, University of Waterloo Waterloo Ont \$150,000.

Secretarial and Office Services \$63,601—H V Chapman and Associates Ottawa Ont \$4,048, Independent Co-Operative Enterprises Winnipeg Man \$5,936, Office Overload Co Ltd Ottawa Ont \$23,310, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont \$13,614, Personnel Pool Ottawa Ont \$6,089, The Employment Centre Ottawa Ont \$10,604.

Other Types of Services \$3,890.

HEALTH CARE PROGRAM

Consultant Services \$105,571—Adga Ltd Engineers and Systems Analysts Ottawa Ont \$4,824, L H Bowen Toronto Ont \$2,500, Craig Management Ottawa Ont \$5,850, U Haksat Ottawa Ont \$5,139, H Heimann Saskatoon Sask \$2,225, M Law Ottawa Ont \$23,625, T L Marsh Ottawa Ont \$20,375, S McCoy Ottawa Ont \$2,500, E D McCue Ottawa Ont \$4,292, J B R McKendry Ottawa Ont \$3,900, E Nicholls Ottawa Ont \$4,480, Quasar System Ltd Ottawa Ont \$3,500, T Skinner Ottawa Ont \$4,850.

Data Processing Services \$98,814—Government of Canada—Computer Services Bureau Ottawa Ont \$68,471 and Department of National Revenue—Taxation Ottawa Ont \$3,060, Systems Dimensions Ltd Ottawa Ont \$19,631.

Educational Services \$18,868—Government of Canada—Public Service Commission Ottawa Ont \$10,797.

Film Productions \$23,004—Government of Canada—National Film Board Montreal Que \$22,931.

Hospitality Services \$19,172—Hotel Bonaventure Montreal Que \$14,350.

Interpreting and Translating Services \$3,471—H H Bloom Sound Enterprise Ottawa Ont \$3,171.

Membership Fees \$4,630.

Secretarial and Office Services \$31,542—Office Overload Co Ltd Ottawa Ont \$18,381, Personnel Pool Ottawa Ont \$11,384.

Space Function Cost Analysis \$28,359—Government of Canada—Department of Supply and Services Ottawa Ont \$2,004.

Other Types of Services \$2,412.

MEDICAL SERVICES PROGRAM

Dentists and Dental Surgeons \$2,247,841—A Abramson Ladysmith BC \$6,726, G Acaster North Battleford Sask \$6,157, D Achtymichuk Winnipeg Man \$5,006, J C Allen Lakefield Ont \$6,074, R B Andrews Nanaimo BC \$2,303, D Arnett Winnipeg Man \$3,430, E Arnold Woodstock NB \$2,821, Audrus and Harder North Battleford Sask \$48,915, P I Bayoff Melfort Sask \$2,252, L Y Bell Winnipeg Man \$2,888, R Bell Winnipeg Man \$2,560, W A Bellingham Toronto Ont \$6,494, J G Bergeron Cite Des Deux Montagnes Que \$4,933, D T Bomback Winnipeg Man \$23,638, F M Bourassa Regina Sask \$5,351, P C Bradley Victoria BC \$2,585, R D Bradley Regina Sask \$7,624, T P Bradley Nanaimo BC \$3,040, P Brideau Richibucto NB \$6,817, R J Bridge Lethbridge Alta \$4,328, E C Bryant Pincher Creek Alta \$6,574, D S Bullock Lethbridge Alta \$5,539, G A Bullock Lethbridge Alta \$5,062, D Burtch Terrace BC \$3,066, N I Cameron Nipawin Sask \$2,314, J Campbell Winnipeg Man \$3,673, P Cannone Montreal Que \$2,100, A B Carlson Vanderhoof BC \$5,179, P Carter Oshweken Ont \$9,984, D Cavanagh Moose Factory Ont \$15,333, W Coleman Baddeck NS \$2,096, A B Cooper Duncan BC \$14,429, J S Corcoran Midland Ont \$3,400, L Courtemanche Maniwaki Que \$2,870, J P Crane Wiarton Ont \$5,630, C Cripp Ottawa Ont \$6,046, M T Crozier Flin Flon Man \$10,646, R Davis Truro NS \$2,006, S K Davis Smithers BC \$2,338, J Denis Montreal Que \$4,130, R W Denston North Bay Ont \$2,299, D D Didou Elk Point Alta \$50,287,

NATIONAL HEALTH AND WELFARE—Continued

D A Diner Vancouver BC \$2,040, S Dovich Turtleford Sask \$6,731, H Dubinsky Sydney NS \$4,740, I A Duduman Winnipeg Man \$4,927, E J Duke Regina Sask \$3,584, Ecklands Dental Lab Burns Lake BC \$2,789, M Emmons Winnipeg Man \$4,530, J Evanick Vancouver BC \$5,655, M Farazli Montreal Que \$4,830, G Fash Merritt BC \$8,259, D E Florence Fort McMurray Alta \$4,617, D Folloch Abbotsford BC \$3,101, Fort Frances Dental Clinic Fort Frances Ont \$4,146, B Friesen Fort Smith NWT \$6,589, D J Fietz Merritt BC \$9,668, W J Froese Chilliwack BC \$3,349, R H Galloway Belleville Ont \$6,008, G Gasser Prince Albert Sask \$4,567, E J Gaudet Prince Albert Sask \$6,018, B Gauk Edmonton Alta \$6,923, R J Gillis Campbellton NB \$6,984, B Gladman Winnipeg Man \$9,613, K M Gordon Edmonton Alta \$3,221, A G Gottschling Prince Rupert BC \$7,299, G D Gottschling Kitimat BC \$3,318, W L Granger Osoyoos BC \$2,811, R J Green Prince Albert Sask \$2,568, J Greenwood Thunder Bay Ont \$3,340, G Grovanette Sydney NS \$6,292, K I Hadfield Victoria BC \$2,617, J Haiden Bonnyville Alta \$10,581, J A Hamovich Vancouver BC \$11,305, W F Hancock Fort Qu'Appelle Sask \$13,683, P Hanson Winnipeg Man \$8,903, Hay River Dental Clinic Hay River NWT \$2,055, T Haywood Fredericton NB \$2,187, N R Heitbohmer Stratford Ont \$37,811, E W Heslop Calgary Alta \$4,942, W H Hewitt Carlyle Sask \$2,668, J Ho A Shoo Vancouver BC \$4,422, S Hobbs Edmonton Alta \$2,685, B W Holmes Kenora Ont \$2,849, P Hranowski Hamiota Man \$2,212, W Hudyma Wynyard Sask \$3,203, J E F Hughes Shellbrook Sask \$5,040, D A Humphreys Gore Bay Ont \$12,436, G H Janzen Prince Albert Sask \$3,933, C E Johnson North Battleford Sask \$2,323, A K Kilra Hope BC \$22,499, D R King Portage La Prairie Man \$5,221, P J Kuling Canora Sask \$13,532, L Lachance Newcastle NB \$2,158, N Laframboise Cornwall Ont \$2,831, B Lahiffe Fort Simpson NWT \$2,021, P Lamothe Montreal Que \$4,830, W Lamont Sidney BC \$4,128, R Landriault North Bay Ont \$2,525, H H Laser Fort Frances Ont \$4,357, D N Lawton St Paul Alta \$4,718, J Lette Montreal Que \$3,710, E B MacEwen Burns Lake BC \$4,345, L G Mandin St Paul Alta \$7,303, L W Marquis Forest Ont \$2,120, D A Martin Duncan BC \$8,919, D R Martin Port Hardy BC \$3,422, R W McConnell Vancouver BC \$4,313, J E McDiarmid La Ronge Sask \$31,763, J D McKillop Port Alberni BC \$4,789, D R McLean Edmonton Alta \$2,380, E W McLeod Norway House Man \$5,140, J D McLeod Vancouver BC \$6,335, Y McQuarrie Winnipeg Man \$4,305, Metropolitan Dental Winnipeg Man \$12,902, M Michaud Montreal Que \$6,090, L W Miller Grenfell Sask \$15,534, J I Morris Fort Nelson BC \$2,552, J Moscovich Lethbridge Alta \$2,604, K R Muxlow Lambeth Ont \$9,444, M J Nattrass Regina Sask \$12,964, D H Nomura Seattle Wash USA \$4,842, G M Nowazek Brandon Man \$4,997, R M Nystrom Alberni BC \$2,053, W A Oatway Kamloops BC \$3,002, Y A Okaraku Moose Factory Ont \$4,400, J W O'Neill Calgary Alta \$3,018, V P O'Reilly Espanola Ont \$4,873, J Paquette Montreal Que \$2,940, D M Parker Regina Sask \$2,470, D B Payne Cardston Alta \$6,016, V K Payne Calgary Alta \$29,137, M Petryk Calgary Alta \$2,416, J K Philip Duncan BC \$5,805, W B Philip Calgary Alta \$20,935, F L Pierce Wetaskiwin Alta \$3,269, R Pochailo Kenora Ont \$4,542, P Powell Winnipeg Man \$13,941, A R Proctor Victoria BC \$10,708, G E Puroelli Mission BC \$10,205, D L Rahkola Penticton BC \$5,587, C S Rhoda Winnipeg Man \$14,075, P W Richmond Cardston Alta \$7,398, O R Risk Vancouver BC \$2,546, E Robichaud Richibucto NB \$4,384, A D Robin-

son Duncan BC \$2,530, H C Rolfe Winnipeg Man \$3,127, A Rose Vancouver BC \$8,882, J M Ross Cross Lake Man \$2,189, T H Rumball Peace River Alta \$6,542, D Ryding Winnipeg Man \$3,000, W Ryding Winnipeg Man \$6,437, M Schnapp Cornwall Ont \$2,326, J B Scott Winnipeg Man \$4,731, J M Semple Mountain House Alta \$2,465, J T Senini Nanaimo BC \$2,047, M L Shea Valleyview Alta \$7,046, W Siebert Inuvik NWT \$5,025, R E Simpson Chilliwack BC \$3,458, J Slaney Wallaceburg Ont \$8,122, A L Smith High River Alta \$2,407, A Snashall Calgary Alta \$2,603, D Spencer Elliot Lake Ont \$12,703, H D Spenst Saskatoon Sask \$5,508, P Steblyk Athabaska Alta \$2,063, D K Stratton Mission BC \$2,476, W Stratton Owen Sound Ont \$3,138, M Sussman Brantford Ont \$3,907, R Taillon Calgary Alta \$3,520, K R Tangen Chilliwack BC \$8,123, A W Tataryn Canora Sask \$2,208, I Tataryn Edmonton Alta \$2,350, P L Tataryn Saskatoon Sask \$5,325, H E Thiessen Williams Lake BC \$3,740, M K Thomas Chilliwack BC \$8,530, H W Tofrananko Prince Albert Sask \$2,451, T J Toman Smithers BC \$5,168, T K Tomlinson Prince Albert Sask \$5,869, N Totten Winnipeg Man \$3,365, R A Tratch Rosthern Sask \$8,824, A J Venier Smithers BC \$11,849, J G Vinet Chateauguay Que \$5,172, M B Vodrey Belleville Ont \$2,094, B J Vogh Abbotsford BC \$28,304, D D Vogt Chilliwack BC \$4,337, R M Waddell Prince Rupert BC \$8,649, A A Wasbyshen Powell River BC \$3,441, D K Waterfall Duncan BC \$4,021, J A Watt Prince Albert Sask \$7,308, C M Weicker Regina Sask \$11,049, J Wener Winnipeg Man \$10,034, J Wesh Winnipeg Man \$2,838, L White Andon NB \$3,206, Whitehorse Dental Clinic Whitehorse YT \$42,834, S B Williams Cardston Alta \$4,765, P Wong Winnipeg Man \$14,203, Yellowknife Dental Clinic Yellowknife NWT \$68,992, R L Young Prince Albert Sask \$6,625, F W Zens Port Alberni BC \$6,712.

Education and Information Services \$23,707—Government of Canada—Information Canada Ottawa Ont \$3,399.

Educational Training Services \$283,679—Dalhousie University Halifax NS \$4,040, Government of Canada—Public Service Commission Ottawa Ont \$2,206, McGill University Montreal Que \$22,045, Michigan University Ann Arbor Mich USA \$2,406, University of Alberta Edmonton Alta \$62,730, University of California Berkley Cal USA \$4,648, University of Manitoba Winnipeg Man \$32,492, University of Sherbrooke Sherbrooke Que \$63,979, University of Western Ontario London Ont \$36,455.

Engineering Services \$4,230.

Health Services \$1,112,013—C Antone Southwold Ont \$2,746, M Assinewe Massey Ont \$4,677, F Augustine Rexton NB \$4,376, C Barnaby Lagaceville NB \$4,233, A Bell Massett BC \$4,845, M E Brooks Shubenacadia NS \$4,488, D A Bruce Kenora Ont \$4,888, City of Winnipeg Winnipeg Man \$8,667, Clarke Institute of Psychiatry Toronto Ont \$9,390, L Commanda North Bay Ont \$5,114, M A Cornelius Southwold Ont \$4,677, L V Dennis Fort Frances Ont \$4,763, G Frank Ahousat BC \$5,161, Grand Council No 3 Kenora Ont \$46,966, Grand Council No 9 Timmins Ont \$14,590, G Greyeyes Penticton BC \$4,872, R Hans Bella Coala BC \$5,394, F Harkness Edmonton Alta \$2,995, Health Education Centre Abbotsford BC \$59,831, V Henry Port Simpson BC \$5,816, M Howard South Hazelton BC \$4,988, H Hunter Emo Ont \$4,677, International Grenfell Association St Anthony Nfld \$108,245, V Jameson Brampton Ont \$2,038, C Jamieson Cedar Point Ont \$5,317, A King Gull Bay Ont \$6,248, A K S Lam Calgary Alta

NATIONAL HEALTH AND WELFARE—Continued

\$13,351, D Lattie Hazelton BC \$5,058, M T Leo Mount Curries BC \$5,034, R E Lidkea Fort Frances Ont \$3,823, M Mack Alexis Creek BC \$5,576, R Manuel Merritt BC \$5,104, H Marshall Eskasoni NS \$4,497, McGill University Montreal Que \$92,899, A McGraw Excelsior Ont \$4,636, A McPherson Fort Frances Ont \$4,664, E Michell Moricetown BC \$5,104, A Miskokomon Muncey Ont \$4,172, C Mitchell Powell River BC \$5,104, Mohawks Bay of Auinte Belleville Ont \$23,783, Optat Haute Rive Que \$28,703, K Pasquatch Moose Factory Ont \$3,917, D Paul Sechelt BC \$5,104, E Paul Sydney NS \$3,425, J Paul Fredericton NB \$4,515, G Peters Thamesville Ont \$4,692, I Pinesse Kejich Ont \$5,720, Plaza Medical Associates Edmonton Alta \$2,412, Queen's University Kingston Ont \$56,545, G Redan Lillooet BC \$5,104, P Sands Walpole Island Ont \$4,677, Sioux Lookout Fellowship Centre Sioux Lookout Ont \$25,402, C H Spiro Ottawa Ont \$2,400, V Starr Heron Bay Ont \$4,664, C Thomas Trenton NS \$2,441, E Thompson Cornwall Island Ont \$4,677, Tiblets and Malcolm Leduc Alta \$16,782, Toronto University Toronto Ont \$242,583, J M Tremblay Sorel Que \$3,530, University of Western Ontario London Ont \$102,104, Waterloo University Waterloo Ont \$49,464, E Williams Kitwanga BC \$5,241, R Williams Vernon BC \$5,104.

Hospital Care, Insurance Premiums and Co-Insurance Charges \$407,459—Alberta Hospital Association Edmonton Alta \$7,340, Bulkley Valley District Hospital Smithers BC \$3,734, Burns Lake District Hospital Burns Lake BC \$5,299, Cariboo Memorial Hospital Williams Lake BC \$9,983, Chilliwack General Hospital Chilliwack BC \$3,895, Cowichan District Hospital Duncan BC \$5,645, Kitimat General Hospital Kitimat BC \$4,241, R W Large Memorial Hospital Bella Bella BC \$3,856, Lillooet District Hospital Lillooet BC \$5,120, Manitoba Health Services Commission Winnipeg Man \$51,329, Mills Memorial Hospital Terrace BC \$3,406, Montreal Childrens Hospital Montreal Que \$3,614, Nanaimo Regional General Hospital Nanaimo BC \$3,283, Montreal Chest Hospital Montreal Que \$2,804, Nicola Valley General Hospital Merritt BC \$2,107, Powell River General Hospital Powell River BC \$2,222, Prince George Regional Hospital Prince George BC \$3,228, Prince Rupert Regional Hospital Prince Rupert BC \$10,805, Queen Alexander Hospital for Children Victoria BC \$3,944, Royal Inland Hospital Kamloops BC \$5,150, Royal Jubilee Hospital Victoria BC \$2,555, St Bartholomew's Hospital Lytton BC \$3,928, St George's Hospital Alert Bay BC \$5,158, St John's Hospital Vanderhoof BC \$2,989, St Paul's Hospital Vancouver BC \$3,667, Saskatchewan Hospital Services Plan Saskatoon Sask \$113,742, Stuart Lake Hospital Fort St James BC \$3,772, Sunny Hill Hospital for Children Vancouver BC \$2,065, Tofino General Hospital Tofino BC \$3,445, Vancouver General Hospital Vancouver BC \$6,956, Victoria General Hospital Victoria BC \$3,957, West Coast General Hospital Port Alberni BC \$2,751, Wrinch Memorial Hospital Hazelton BC \$5,743.

Hospital Services \$1,974,911—Alberta Hospital Edmonton Alta \$149,916, Alberta School Hospital Red Deer Alta \$48,904, Baker Memorial Sanatorium Calgary Alta \$107,630, Bassano General Hospital Bassano Alta \$3,060, Berens River Hospital Berens River Man \$8,612, Blunt's Nursing Homes Calgary Alta \$23,727, BC Provincial T B Units Vancouver BC \$153,151, Cardston Municipal Hospital Cardston Alta \$26,919, Cecil Butters Hospital Austin Que \$57,518, Centre Hospitalier Laurier Montreal Que \$59,393, Charles Camsell

Hospital Edmonton Alta \$2,041, Childrens Mountain Cottage Montreal Que \$9,879, Claresholm Care Centre Claresholm Alta \$5,088, Clovelly Private Hospital Victoria BC \$2,023, Cowichan District Hospital Duncan BC \$2,477, Deerhome Hospital Red Deer Alta \$31,625, Diocese of Arctic Hospital Frobisher Bay NWT \$4,404, Elk Point Municipal Hospital Elk Point Alta \$2,540, Faraud Hospital Fort Rae NWT \$3,594, Foothills Hospital Calgary Alta \$17,106, Fort Churchill General Hospital Fort Churchill Man \$15,444, Fort McMurray General Hospital Fort McMurray Alta \$2,260, Glenrose Hospital Edmonton Alta \$2,938, Halifax County Hospital Dartmouth NS \$6,125, Health Science Centre Winnipeg Man \$50,898, High Level Community Health Centre High Level Alta \$2,495, Home For Disabled Lunenburg NS \$2,442, International Glenfell Association Labrador Nfld \$22,050, MacLeod Municipal Hospital MacLeod Alta \$2,520, Ministre des Finances Quebec Que \$11,360, Misericordia Hospital Edmonton Alta \$5,996, Montreal Chest Hospital Montreal Que \$49,641, North Shore Private Hospital Vancouver BC \$4,766, Nova Scotia Sanitarium Kentville NS \$15,662, Point Edward Hospital Sydney NS \$43,438, Powell River General Hospital Powell River BC \$2,381, Prince Rupert Hospital Prince Rupert BC \$2,596, Providence Hospital High Prairie Alta \$2,185, Province of Manitoba Winnipeg Man \$5,520, R C Episcopal Corporation Churchill Man \$5,264, Rehabilitation Centre Winnipeg Man \$4,466, Richmond Private Hospital Richmond BC \$5,293, Riverview Hospital Essondale BC \$31,800, Rocky Mountain General Hospital Rocky Mountain Alta \$2,655, Rosehaven Hospital Camrose Alta \$3,098, Royal Edward Chest Hospital Montreal Que \$2,324, St Anns Hospital Fort Smith NWT \$2,212, Ste Therese Hospital Fort Vermillion Alta \$4,050, Ste Therese Hospital St Paul Alta \$3,168, St Louis Hospital Bonnyville Alta \$2,240, St Margarets Hospital Fort Simpson NWT \$2,560, St Martin's Hospital Desmarais Alta \$2,668, St Vincent Hospital Pincher Creek Alta \$2,095, Sanatorium Board of Manitoba Winnipeg Man \$20,610, Saskatoon Sanatorium Saskatoon Sask \$485,894, Shaughnessy Hospital Vancouver BC \$2,350, Simon Fraser Hospital Prince George BC \$6,777, Stanton Yellowknife Hospital Yellowknife NWT \$9,462, Sunny Hill Hospital Vancouver BC \$9,076, University Hospital Edmonton Alta \$25,362, Valleyview General Hospital Valleyview Alta \$2,020, Wetaskiwin Leduc Hospital Wetaskiwin Alta \$10,450, H H Williams Hospital Hay River NWT \$2,121, J B Wood Nursing Home High Prairie Alta \$4,718.

Legal Services \$2,801—H L Irving Edmonton Alta \$2,779.

Medical Care Plan Premiums \$1,291,532—Alberta Health Care Insurance Commission Edmonton Alta \$954,404, BC Medical Plan Victoria BC \$284,859, Department of Public Health Edmonton Alta \$27,856, Manitoba Health Services Commission Winnipeg Man \$11,970.

Medical Fees—General Practitioners \$46,163—A Anthony Montreal Que \$4,690, E A S Funandtz Edmonton Alta \$3,495, P Hudson Edmonton Alta \$2,760, L Lacroix Vanier Ont \$3,299, J Maras Montreal Que \$9,800, McMaster Clinic Hamilton Ont \$2,359, P Tourillon Montreal Que \$6,895, R J Voth Edmonton Alta \$2,805, R Yee Edmonton Alta \$2,610.

Medical Fees—Specialists \$448,815—E Ballard Inuvik NWT \$16,200, E Busby Caledon Ont \$10,945, F Coodin Winnipeg Man \$7,318, J Feller Ottawa Ont \$2,360, W R Franks Toronto Ont \$5,180, J J Gariepy Ottawa Ont \$7,740, F A Herbert Edmonton Alta \$7,160, M MacGregor

NATIONAL HEALTH AND WELFARE—Continued

Edmonton Alta \$14,375, H Meltzer Edmonton Alta \$3,360, M Myers Inuvik NWT \$5,400, Y A Okraku Toronto Ont \$6,995, E Patrick Ottawa Ont \$9,730, Rogers Fraser and Harris Ottawa Ont \$6,460, M A Scott Winnipeg Man \$2,650, D Shewan Kingston Ont \$2,400, R A Stanley Vancouver BC \$3,244, H H Williams Frobisher Bay NWT \$2,156, L Willoughby St Albert Alta \$24,183, R Wood Winnipeg Man \$5,000.

Other Business Services \$2,565,575—C D Bezley Dartmouth NS \$3,826, Blood Tribal Administration Standoff Alta \$19,290, R E Bowe Griswold Man \$5,142, N Brewer Cardston Alta \$4,628, Cameron Construction Moose Factory Ont \$205,000, F Catchway Shawan Man \$5,206, W L Chisholm Lantzville BC \$5,800, J Cloud Rosstown Man \$5,220, Commission on Professional and Hospital Activities Ann Harbour Michigan USA \$5,702, H Donauer Regina Sask \$2,072, H Doyle Sidney BC \$2,031, Echo Valley Centre Fort Qu'Appelle Sask \$25,411, P Exley Prince Rupert BC \$4,200, Federation of Saskatchewan Indians Regina Sask \$68,350, R R Flett Carrot River Sask \$4,822, C R Forrest Edmonton Alta \$2,600, Four Bands Administration Hobbema Alta \$14,999, M C Fox Onion Lake Sask \$4,551, E Georgekish Pain Hills Que \$2,726, Government of Canada—Computer Services Bureau Ottawa Ont \$14,207 and Department of Supply and Services Ottawa Ont \$19,563, Government of NWT Frobisher NWT \$74,135, E Grubens Transport Limited Tuktoyaktuk NWT \$2,350, K Harper Red Sucker Lake Man \$5,901, B Hester Rupert House Que \$2,469, Host Construction Vancouver BC \$11,724, Hudson Bay Co Fort Churchill Man \$10,672, Frobisher Bay NWT \$23,996 and Yellowknife NWT \$11,766, Indian Association of Alberta Edmonton Alta \$37,202, Inuvik Laundry Inuvik NWT \$41,473, M Johnny Duncan BC \$4,810, S D Kaplan Edmonton Alta \$11,000, D M Kayseas Kylemore Sask \$2,478, G Keeper Little Grand Rapids Man \$4,961, I Keepness Cupak Sask \$4,621, Kehewin Tribal Counselling Bonnyville Alta \$14,999, D Kewistep Kelvington Sask \$4,800, P Lachance Victoire Sask \$3,486, C Laine Lauzon Que \$9,000, La Ronge Aviation Services La Ronge Sask \$8,085, A Ledoux Leask Sask \$4,362, Lennox Island Branch Lennox Island PEI \$4,000, B J Lord Ottawa Ont \$3,227, N Louis Hobbema Alta \$4,055, A Manchese Dauphin Man \$5,192, Manitoba Indian Brotherhood Winnipeg Man \$108,545, R Martial Bonnyville Alta \$3,933, I T Martin Fort Chippewyan Alta \$5,191, McNiven Construction Saskatoon Sask \$3,300, H Merasty Pelican Narrows Sask \$3,543, G Mercredi Stony Rapids Sask \$4,799, F Mike Duck Lake Sask \$4,821, Modern Janitorial Services North Battleford Sask \$23,375, Moose Factory Band Administration Moose Factory Ont \$14,771, C Murdock Dallas Man \$5,206, Native Alcoholism Council Winnipeg Man \$54,971, Native Counselling Services Edmonton Alta \$87,706, D Nicol Masset BC \$2,974, A Nioulitchou Dillon Sask \$5,456, Norcanair Prince Albert Sask \$2,627, Office Overload Edmonton Alta \$3,809, Ottawa Ont \$24,432 and Vancouver BC \$4,342, Ole's Painting and Decorating Creighton Sask \$3,283, Pac Rat Waste Removal Ltd Edmonton Alta \$2,414, R Pastion Chatch Alta \$5,376, Peguis Band of Indians Hodgson Man \$27,207, Peigan Band Administration Brocket Alta \$5,009, Perth's Dye Works Winnipeg Man \$2,645, G Pettifer Campbell River BC \$3,908, Peyton and Creesman Enterprises Pangnirtung NWT \$13,980, F J Porth Fort Qu'Appelle Sask \$15,325, H Rain Duffield Alta \$2,335, J P Roberts Stanley

Mission Sask \$5,255, F Ross Cross Lake Man \$3,174, J M Ross Cross Lake Man \$4,070, Saskatchewan Hospital North Battleford Sask \$19,830, S Saunderson Kinistino Sask \$3,048, J Scott Nelson House Man \$5,016, Shaw Dental Laboratories Winnipeg Man \$4,232, Shaw Laboratories Edmonton Alta \$5,582, F H Silversides Saskatoon Sask \$4,637, F Small Legs Brocket Alta \$2,499, J Spence Nelson House Man \$6,336, Stoney Health Council Morley Alta \$45,000, Systems Dimensions Limited Ottawa Ont \$34,295, The Pas Indian Band The Pas Man \$2,000, M Thomas South Indian Lake Man \$6,258, W R Thomas Oshweken Ont \$3,568, Touchwood Drop in Centre Punnichy Sask \$10,100, C Traverse Dallas Man \$5,142, E Traverse Gypsumville Man \$4,565, J Turner Regina Sask \$4,389, Union of BC Chiefs Vancouver BC \$104,098, Union of NB Indians Fredericton NB \$46,250, Union of NS Indians Sydney NS \$45,000, Versafood Services Limited Frobisher Bay NWT \$82,420 and Toronto Ont \$445,469, Walpole Island Band Administrator Walpole Island Ont \$44,000, E Wasipanibo Fort Georges Que \$4,788, R Wells Montreal Que \$2,300, E Wood St Theresa Man \$4,284.

Physicians and Surgeons, Fee for Service Basis \$343,388—T E Abraham Edmonton Alta \$2,990, W T Armstrong Edmonton Alta \$6,000, Associate Medical Clinic The Pas Man \$77,368, B S Bowers Fort St James BC \$2,787, K Chorney Winnipeg Man \$5,000, A Hardisty Yellowknife NWT \$6,344, C H Harley Edmonton Alta \$3,780, W Harrison Yellowknife NWT \$2,052, Interlake Medical Clinic Arborg Man \$90,000, Lusivik Arctic Clinic Frobisher Bay NWT \$9,520, J McNally Lethbridge Alta \$2,502, A V Nurawi Vancouver BC \$5,463, H O'Reilly Regina Sask \$9,739, Siwak Fitzgerald and Hett Edmonton Alberta \$64,897, A R Young Winnipeg Man \$7,962.

Professional and Technical Health Services \$874,825—V Alard Toronto Ont \$4,575, D Ames Melville Sask \$2,186, Associated Radiologists Edmonton Alta \$17,684, E Atkins Edmonton Alta \$2,026, J Balsillie Yellowknife NWT \$2,640, J Bananish Long Lake Ont \$4,240, M Belinga Ottawa Ont \$3,369, W R Castor Edmonton Alta \$8,469, H Chin Ottawa Ont \$2,038, J Cormier Alexis Creek BC \$6,825, R M DeShield Regina Sask \$2,380, H L Dixon Moose Factory Ont \$2,359, A M Edwards Edmonton Alta \$3,087, M Fletcher Yellowknife NWT \$2,083, H French Yellowknife NWT \$2,873, D C A Gill Inuvik NWT \$13,500, C H Golden Winnipeg Man \$5,166, M Grivevitch Edmonton Alta \$2,406, M Hawkins Muncy Ont \$3,537, J Holmes Meadow Lake Sask \$3,912, L Horwood Edmonton Alta \$5,573, S N King Winnipeg Man \$13,770, Lap Exp Laboratories Downsview Ont \$11,016, M Mosquito Big Trout Lake Ont \$7,084, W G Mummery Moose Factory Ont \$2,050, P Ningewance Lac Seul Ont \$5,298, L Northey Fort McMurray Alta \$5,608, Oliver and Campbell Regina Sask \$5,512, Oliver and Sen Prince Albert Sask \$2,800, D Olson Ross River YT \$4,257, Palmer Optical Supply Lethbridge Alta \$13,874, L A Papineau Cornwall Ont \$5,275, Pathology Associates Edmonton Alta \$57,933, Radiology Consultants Winnipeg Man \$18,828, O Ruben Paulatuk NWT \$2,035, I Sakchekapo Round Lake Ont \$6,494, L Salt Ottawa Ont \$2,603, School of Optometry Winnipeg Man \$3,655, Sister Cecile Maurice St Boniface Man \$5,004, A Slipperjack Nakina Ont \$6,248, Sudbury Bio Assay Labs Sudbury Ont \$3,741, M Tanner Edmonton Alta \$3,480, M Thompson Ross River YT \$2,931, University of Alberta Edmonton Alta \$92,375, University of Manitoba Winnipeg Man \$27,520, Waters Dental Labo-

NATIONAL HEALTH AND WELFARE—Continued

ratory Vancouver BC \$3,237, J Watson Ottawa Ont \$3,063, S C Windle and Associates Edmonton Alta \$18,942.

Scientific Services \$67,359.

Security Services \$91,849—Canadian Corps of Commissionaire Ottawa Ont \$46,148, Yukon Security Police Whitehorse YT \$6,955.

Welfare Services \$5,498—Hospital for Mental Diseases Brandon Manitoba \$5,498.

Other Types of Services \$1,655.

HEALTH PROTECTION PROGRAM

Data Processing Services \$358,528—Alphatext Systems Ltd Ottawa Ont \$89,413, Computel Systems Ltd Ottawa Ont \$2,654, Dataline Systems Ltd Toronto Ont \$40,297, Digital Methods Ltd Ottawa Ont \$3,732, Government of Canada—Department of Supply and Services Ottawa Ont \$3,871; National Research Council Ottawa Ont \$3,771 and Statistics Canada Ottawa Ont \$14,673, Softwarehouse Ltd Ottawa Ont \$3,500, System Dimensions Ltd Ottawa Ont \$182,679.

Education and Information Services \$17,669.

Educational Training Services \$60,110—Government of Canada—Public Service Commission Ottawa Ont \$21,550, Management Renewal Limited Ottawa Ont \$3,600, University of Waterloo Waterloo Ont \$3,355.

Hospitality Services \$8,107.

Laundry, Dry Cleaning and Related Services \$24,155—Bona Vista Ottawa Ont \$4,156, Canadian Linen Supply Co Ltd Toronto Ont \$4,506, Capital Commercial Laundry Ltd Vanier Ont \$7,325, Dom Cat Construction Ottawa Ont \$3,464, Sieman of Canada Pointe Claire Que \$4,371.

Legal Services \$2,084,092—C Abbis Edmundston NB \$2,070, J R M Akerman Truro NS \$2,349, Allwest Reporting Limited Vancouver BC \$3,802, A Bachand Cowansville Que \$4,460, J D Baker Chilliwack BC \$23,330, M C W Barlow Trail BC \$6,335, J Berstein Cochrane Ont \$3,330, J M Bertrand Joliette Que \$3,941, W G Bingham Orillia Ont \$4,031, M G Bolan North Bay Ont \$16,063, W Bradley Fort Frances Ont \$2,472, R Bragagnola Timmins Ont \$13,399, C O D Branson Victoria BC \$29,703, R H Brooks St Catharines Ont \$4,944, J G F Butler Thorold Ont \$3,664, G D Cameron Blind River Ont \$7,674, F R Caputo Sault Ste Marie Ont \$22,319, J M Carrier LaTuque Que \$4,418, G Carson Melfort Sask \$2,493, I B Carson Prince Albert Sask \$4,194, Chertkow Thomas Walley and Berg Kamloops BC \$17,873, City of Vancouver Vancouver BC \$10,716, D L Clancy Dawson Creek BC \$8,075, G J Clark Calgary Alta \$40,035, R D Clarke Thunder Bay Ont \$17,567, L P Compton Kenora Ont \$4,796, J Cooper Moose Jaw Sask \$8,596, C Cordeau Saint Hyacinthe Que \$2,000, Coutu Coutu and Gauthier Rouyn Que \$3,825, Davidson and Company Vernon Que \$2,502, P Deschenes Shawinigan Que \$6,811, G Desjardins Quebec Que \$45,218, L Doiron Chandler Que \$3,615, P W Ewert Kitimat BC \$12,428, D A Farr Walkerton Ont \$5,606, H Fielding Red Deer Alta \$2,495, G Fitzgibbon Port Hope Ont \$8,419, J E Fitzpatrick Peterborough Ont \$20,146, R J Flaherty Port Colborne Ont \$7,006, M A Forget St Jerome Que \$15,954, F Francoeur Hauterive Que \$3,784, J S Gagne Saskatoon Sask \$18,947, M Gagnon La Sarre Que \$5,084, Garrett and

Fleck Sarnia Ont \$16,970, G Gauthier Sorel Que \$2,498, H Geddes Windsor Ont \$45,490, Gendreau Pelletier and Gendreau Rimouski Que \$5,871, J Ghiz Charlottetown PEI \$5,743, C D Gibson Burlington Ont \$5,610, N Gilbert Roberval Que \$4,279, R F Girdlestone Fort Erie Ont \$6,401, Godin and Lacoursiere Trois Rivières Que \$5,725, R M Gould Kitchener Ont \$22,049, Government of Canada—Department of Justice Ottawa Ont \$42,558; Department of Revenue—Taxation Ottawa Ont \$9,262 and Royal Canadian Mounted Police O Division Toronto Ont \$2,649, P Graham Cranbrook BC \$2,766, Graham Worley Stewart and Ryneveld Kimberley BC \$5,787, R Greco Toronto Ont \$3,400, W T Green Ottawa Ont \$3,479, Green Poulin McKinnon and Hebert Ottawa Ont \$13,905, D Haig Midland Ont \$7,449, J E Hall Vancouver BC \$3,159, S E Halyk Saskatoon Sask \$73,904, H R Hart Brockville Ont \$7,130, R Harvey Alma Que \$4,983, H B Heath Nanaimo BC \$15,480, G D Hill Estevan Sask \$2,065, J Hogan Kingston Ont \$19,116, H A Hope Prince George BC \$10,217, R Horeck Sudbury Ont \$9,208, G R Houlding Brantford Ont \$7,896, Interior Reporting Services Ltd Kamloops BC \$3,470, W W Johnson St Thomas Ont \$8,313, R Jolicoeur St Georges Que \$5,070, L Jolin Waterloo Ont \$2,288, D K Krueger Swift Current Sask \$19,699, S G Kyba Yorkton Sask \$6,836, A T Lacavera Welland Ont \$10,069, R Lafontaine Valleyfield Que \$7,780, G Laforest Riviere du Loup Que \$2,999, T J Lally Belleville Ont \$4,239, J Lang Kitchener Ont \$32,986, B C Lavallee Revelstoke BC \$6,366, J C Lee Chilliwack BC \$8,678, C Lefebvre Maniwaki Que \$2,256, S J Lerner Medicine Hat Alta \$3,078, Lewis Day Sparks Cook and Sheppard St John's Nfld \$36,416, R M Lewis Grande Prairie Alta \$3,286, R T Low Prince George BC \$20,688, A A MacBain Niagara Falls Ont \$15,853, A I MacDonald Duncan BC \$3,469, G B MacDonald Summerside PEI \$10,242, A A W MacDonell Prince Rupert BC \$8,854, MacDonell Graham Errico and Silversides Prince Rupert BC \$8,132, R B MacFarlane Prince George BC \$6,980, H L MacKay Banff Alta \$22,375, C MacKewn London Ont \$9,725, J A MacLellan Kentville NS \$5,953, F R MacNaughton Wetaskiwin Alta \$5,605, J B D Malone Fredericton NB \$33,350, Maltais and Francoeur Hauterive Que \$3,618, W H Manderson Georgetown Ont \$2,488, L Maraskas Belleville Ont \$2,318, R P Marceau Peace River Alta \$3,786, Martin Easton Woolridge and Poole Corner Brook Nfld \$6,640, B Matheson St Catharines Ont \$17,779, W M Matheson Regina Sask \$9,081, C Matthews Grand Falls Nfld \$9,137, B Matwichuk Hearst Ont \$6,690, J C McBride Ingersoll Ont \$7,032, R G McCuaig London Ont \$6,024, J G McIntyre Regina Sask \$18,456, P M McMullen Prince George BC \$3,459, M Meehan Sudbury Ont \$14,091, E R Millette Pembroke Ont \$8,952, C Misener Stratford Ont \$7,697, G I Mitton Moncton NB \$9,904, P J Mousseau Edmonton Alta \$36,443, Multiton Electronics Ltd Toronto Ont \$4,725, E J Myers Barrie Ont \$14,391, A P Nasmith Napanee Ont \$2,863, M W Newell Kingston Ont \$3,321, L A Nichol Thunder Bay Ont \$3,841, G E Noble North Battleford Sask \$6,457, Official Court Reporters Penticton BC \$2,126, Official Court Reporters Vancouver BC \$3,927, A G Park Calgary Alta \$54,399, C M V Pensa London Ont \$26,928, G Pettigrew Sept Iles Que \$13,787, A R Porkka Red Deer Alta \$15,603, M H Porter Jasper Alta \$3,920, Prevost Casgrain Cote and Gauthier Chicoutimi Que \$7,640, Provincial Judges Court Reporters Calgary Alta \$6,641, Purnell and Brien Sussex NB \$25,107, M G Ratelle Joliette Que \$3,361, P L Raymond Exeter Ont \$4,678, Roberge and Durand Sherbrooke Que \$12,503, P M Rogers Digby NS \$2,419,

NATIONAL HEALTH AND WELFARE—Continued

K F Ross Chatham Ont \$19,241, G Roy St Jean Que \$4,939, J M Roy Mont Laurier Que \$4,355, P Rudden Cornwall Ont \$11,035, M J Ryan North Sydney NS \$3,141, T Ryan Courtenay BC \$14,470, R E Salhany Owen Sound Ont \$6,780, A Sarich Campbell River BC \$6,614, Saskatoon Police Department Saskatoon Sask \$2,050, J C Scime Hamilton Ont \$11,648, Sheppard Sheppard and Sheppard Simcoe Ont \$2,045, A Shukuratoff Quesnel BC \$5,800, H L Skipp Williams Lake BC \$6,737, D C Smith Guelph Ont \$26,101, M F Smith Penticton BC \$31,216, B C Stevenson Calgary Alta \$44,665, H E S Sugg Bracebridge Ont \$3,992, Sullivan Smith and Bigelow Victoria BC \$30,436, T R Sutherland Burlington Ont \$19,900, Swancar Compton and Shewchuk Kenora Ont \$12,884, J D Taylor Nanaimo BC \$5,058, R Taylor Victoria BC \$16,401, D M Thomson Lindsay Ont \$14,584, S M Tick Hamilton Ont \$19,553, R J Tingley Campbellton NB \$10,521, D M Vamplew Chilliwack BC \$9,518, J Viens Amos Que \$3,542, C G Virtue Lethbridge Alta \$18,417, Williams and Davie Duncan BC \$10,885, J E Wilson Perth Ont \$2,024, W Zimmerman Hamilton Ont \$34,535.

Scientific Services \$521,924—Albany Medical College Albany NY USA \$3,960, Association of Official Analytical Chemists Washington DC USA \$20,000, T A Ban Montreal Que \$2,740, D A Barnum Guelph Ont \$14,890, Bio Research Laboratories Ltd Pointe Claire Que \$101,865, J A Blakely Toronto Ont \$2,475, I T Borda London Ont \$10,000, B Byers Ottawa Ont \$6,850, J Carruthers Richmond Ont \$3,150, R A Connor Ottawa Ont \$5,600, Courtney Heeler and Zarry Associates Toronto Ont \$31,250, Department Comptroller Department of Health Services Insurance Province of British Columbia Vancouver BC \$14,400, Digital Methods Ltd Ottawa Ont \$5,630, Government of Canada—National Research Council Ottawa Ont \$7,139, S Handzel Ottawa Ont \$6,261, I Henderson Ottawa Ont \$5,053, I H Holmes Saskatoon Sask \$2,100, Institut de Bio Endocrinologie Montreal Que \$36,120, Richard W Judy Associates Toronto Ont \$4,734, D Kroetch Ottawa Ont \$2,750, F Mac-Havec Winnipeg Man \$2,300, McGill University Montreal Que \$16,800, McMaster University Hamilton Ont \$6,475, Montreal Children's Hospital Montreal Que \$11,000, L Perelmutter Ottawa Ont \$2,415, Queen's University Kingston Ont \$3,608, Z I Sabry Guelph Ont \$20,666, L Schweizer Ottawa Ont \$2,920, Softwarehouse Ltd Ottawa Ont \$9,772, B Stern Ottawa Ont \$3,000, A Sundaram Ottawa Ont \$2,940, Systems Approach Ltd Ottawa Ont \$4,907, Systems Dimensions Ltd Ottawa Ont \$2,570, Thomas Wharton Associates Ottawa Ont \$4,620, University of British Columbia Vancouver BC \$42,807, University of Guelph Guelph Ont \$3,900, University of Toronto Toronto Ont \$37,553.

Secretarial and Office Services \$97,589—Industrial Overload Ottawa Ont \$7,626, Manpower Business Services Ottawa Ont \$2,337, Miss Stacey Personnel Ottawa Ont \$19,676, Office Extras Ottawa Ont \$7,216, Office Overload Co Ltd Ottawa Ont \$38,245, Personnel Pool Ottawa Ont \$22,489.

Security Services \$168,069—British Columbia Corps of Commissioners Vancouver BC \$23,660, Canadian Corps of Commissioners Ottawa Ont \$125,849, Reliable Sentry Services Toronto Ont \$10,694, S I S Protection Co Toronto Ont \$7,585.

Other Types of Services \$38,124.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM**ADMINISTRATION**

Education Services \$3,309—Government of Canada—Public Service Commission Ottawa Ont \$2,949.

Management Consulting Services \$4,990—L Finsten Ottawa Ont \$4,990.

Other Types of Services \$1,837.

Social Insurance

Education Services \$17,772—Government of Canada—Public Service Commission Ottawa Ont \$15,162.

Medical Fees, Specialists and Consultants \$59,073—E A Acres Ottawa Ont \$11,700, O Hoffman Ottawa Ont \$13,140, F C Pace Ottawa Ont \$12,780, H W Segal Montreal Que \$2,100, H T Sellers Ottawa Ont \$14,280.

Physicians and Surgeons Service Fees \$155,713—Associates in Psychiatry Toronto Ont \$2,034, M Kugler Toronto Ont \$2,090, D E MacKenzie Sydney NS \$2,136, Medical Art Clinic Regina Sask \$2,047, E G Reid Halifax NS \$3,340, Sunnybrook Hospital Toronto Ont \$3,335.

Secretarial and Office Services \$101,609—Employees Overload Co Toronto Ont \$5,595, Kelly Girl Services of Canada Ltd Toronto Ont \$9,998, Manpower Business Services Ottawa Ont \$8,020, Miss Stacey Personnel Ottawa Ont \$42,793, Office Overload Co Ltd Ottawa Ont \$11,375, Personnel Pool Ottawa Ont \$21,784.

Security Services \$6,824—Canadian Corps of Commissioners Ottawa Ont \$6,824.

Other Types of Services \$1,213.

Income Maintenance

Consultant Services \$128,481—Government of Canada—Department of Supply and Services Ottawa Ont \$107,634, Leetham Simpson Ltd Montreal Que \$20,847.

Contracted Services \$29,618—Gagne Banty et Cie Montreal Que \$12,328, Urwick Currie and Partners Ltd Montreal Que \$2,645.

Data Processing Services \$2,057,389—Bank of Nova Scotia Toronto Ont \$3,273, Commerce Optimization Toronto Ont \$3,602, Government of Canada—Computer Services Bureau Ottawa Ont \$29,972; Department of National Revenue Ottawa Ont \$21,606 and Department of Supply and Services Ottawa Ont \$1,997,000.

Education Services \$38,017—Government of Canada—Public Service Commission Ottawa Ont \$22,023.

Laundry and Cleaning Services \$2,479.

Micro Filming Services \$4,887—Government of Canada—Department of Supply and Services Ottawa Ont \$4,887.

Security Services \$55,673—Canadian Corps of Commissioners Ottawa Ont \$7,832; Quebec Que \$31,890 and Toronto Ont \$14,326.

Services Rendered by District and Local Offices of the Canada Pension Plan \$225,000—Government of Canada—Canada Pension Plan Ottawa Ont \$225,000.

Storage and Warehousing Services \$7,189.

Welfare Services \$3,862.

NATIONAL HEALTH AND WELFARE—Continued

Other Types of Services \$4,312.

Social Assistance

Administration Services \$87,645—L Dulude Ottawa Ont \$5,855, S Fodden Toronto Ont \$4,900, E B Harvey Toronto Ont \$2,300, J Runge Toronto Ont \$2,400, L E Shifrin Ottawa Ont \$21,794, E J Tamagno Ottawa Ont \$14,250, M Trebilcock Toronto Ont \$2,000.

Advisory Services \$64,985—E Cooper Ottawa Ont \$4,020, Dalhousie University Halifax NS \$2,000, Family Services of Eastern Nova Scotia Sydney NS \$2,200, D Farrell Ottawa Ont \$4,928, J H Gourges Quebec Que \$2,000, J Martin Ottawa Ont \$3,556, J Moss Ottawa Ont \$3,504, H Quest Winnipeg Man \$2,000, T Roberts London Ont \$2,000, A Robertson Kingston Ont \$2,000, L Tyler Calgary Alta \$2,000.

Consultant Services \$46,257—Price Waterhouse Ottawa Ont \$29,995, Riddell Stead and Associates Ottawa Ont \$15,112.

Education and Information Services \$31,353—Family Planning Federation of Canada Toronto Ont \$5,708, Government of Canada—National Film Board Montreal Que \$12,522, Moreland Latchford Co Toronto Ont \$7,621, Production Du Versau Inc Montreal Que \$3,770.

Educational Training Services \$13,539—Berlitz School of Languages Ottawa Ont \$2,384, Government of Canada—Public Service Commission Ottawa Ont \$9,787.

Hospitality Services \$2,972.

Interpreting Services \$4,698—International Simultaneous Translation Service Montreal Que \$4,698.

Secretarial and Office Services \$44,030—Miss Stacey Personnel Ottawa Ont \$21,259, Office Overload Co Ltd Ottawa Ont \$6,362 and Toronto Ont \$2,697.

Other Types of Services \$5,887.

INTERNATIONAL AND EMERGENCY WELFARE SERVICES

Consultant Services \$14,567—C D Allen Ottawa Ont \$5,530, N B Moyer Ottawa Ont \$5,229.

Membership Fees \$16,053—International Social Security Association Geneva Switzerland \$3,880, International Union of Family Organization Paris France \$11,875.

Secretarial and Office Services \$20,544—Miss Stacey Personnel Ottawa Ont \$16,239, Office Overload Co Ltd Ottawa Ont \$2,359.

Other Types of Services \$3,832.

National Welfare Grants

Advisory Services \$275,030—T Aquin Ottawa Ont \$5,300, J Arksey Toronto Ont \$6,183, E Beachame Canoe BC \$2,600, J M Berthiaume Hawkesbury Ont \$13,985, H E Blanchard Vancouver BC \$7,068, J Briscoe Winnipeg Man \$2,200, S Chan Ottawa Ont \$4,908, D Clapson Camrose Alta \$2,975, M C Cowan Toronto Ont \$4,271, G Denhart Toronto Ont \$5,200, J Despatie Ottawa Ont \$2,636, R Dorval Hull Que \$3,221, O Edgecomb Ottawa Ont \$3,798, J D Ferguson Toronto Ont \$3,805, G V Fraser Cardigan PEI \$3,286, C

Fustukian Edmonton Alta \$3,568, L A Gosset Winnipeg Man \$5,380, G Johnston Ottawa Ont \$2,502, R Johnston Toronto Ont \$7,880, K V Keirstead Lachine Que \$3,650, C Kelly Ottawa Ont \$9,336, M LaPort Ottawa Ont \$6,050, P LeCavalier Ottawa Ont \$2,144, C Lecours Ottawa Ont \$10,371, G Lifotte Sherbrooke Que \$2,000, E Lok Ottawa Ont \$4,602, E D Marshall Toronto Ont \$3,735, A Martinson Nocalu Ont \$5,923, P W McAvoy Ottawa Ont \$10,573 J A McConnell Victoria BC \$4,075, F Mielke Halifax NS \$2,693, C M Norman Edmonton Alta \$2,725, J Paradis Montreal Que \$4,181, N Perrault Montreal Que \$2,400, A Potter Ottawa Ont \$4,470, R W Prach Ottawa Ont \$5,268, M Rheume Notre Dame des Laurentides Que \$6,538, H E Richardson Willowdale Ont \$12,776, J Saikaley Ottawa Ont \$2,180, P Shore Hull Que \$2,400, R Skareynski Ottawa Ont \$2,130, K Smith Toronto Ont \$6,109, G Sufor Montreal Que \$3,200, L Taylor Ottawa Ont \$7,796, E Tolliday Vancouver BC \$6,017, S W Whitehead Vancouver BC \$3,700, D W Williams Durham Bridge NB \$3,350, G Yukich Ottawa Ont \$3,032.

Consultant Services \$92,381—M Carota Summerside PEI \$6,100, T Duncan Ottawa Ont \$3,125, P D Hunter Toronto Ont \$7,525, M Joubert Ottawa Ont \$3,809, J B Lanctot Ottawa Ont \$5,310, R Lightbrown Halifax NS \$3,850, H Mitchell Toronto Ont \$2,760, Square One Management Ottawa Ont \$22,274, S Sutton Ottawa Ont \$24,000.

Secretarial and Office Services \$59,343—DOT Personnel Services Ottawa Ont \$2,238, Miss Stacey Personnel Ottawa Ont \$35,376, Office Overload Co Ltd Ottawa Ont \$14,334, Personnel Pool Ottawa Ont \$2,786, Victor Temporaries Ottawa Ont \$2,035.

Other Types of Services \$6,016.

Planning Research and Evaluation

Consultant Services \$157,155—L Beaulieu Ottawa Ont \$14,259, D Cogliati Ottawa Ont \$4,500, Collins Joyce and Co Ottawa Ont \$4,320, Courchere Consulting London Ont \$3,739, J D Drouin Ottawa Ont \$5,000, M Elliott Ottawa Ont \$2,905, J M Fearon Ottawa Ont \$6,550, G Gibson Ottawa Ont \$2,700, F Goldstein Ottawa Ont \$4,000, M Gupta Ottawa Ont \$5,000, M J Jarrell Ottawa Ont \$8,900, J R Kesselman Vancouver BC \$6,450, J N Lavier Ottawa Ont \$2,450, K M Lederer Ottawa Ont \$4,400, J F MacDonald Ottawa Ont \$5,000, B MacGibbon Ottawa Ont \$3,300, Denton Marks Jr Ottawa Ont \$4,500, Morley Martin Ottawa Ont \$6,400, P Paquette Ottawa Ont \$4,000, C Rachlis Ottawa Ont \$4,500, S Russel Ottawa Ont \$3,529, G Stewart Ottawa Ont \$5,900.

Data Processing Services—Facilities \$195,923—Dataline Systems Ltd Toronto Ont \$75,593, Government of Canada—Statistics Canada Ottawa Ont \$67,011, I P Sharp Associates Ltd Toronto Ont \$9,549, Systems Dimensions Ltd Ottawa Ont \$42,562.

Data Processing Services—Software \$29,093—R A Blunt Toronto Ont \$2,500, J F Diguier Ottawa Ont \$4,800, P Eddison Ottawa Ont \$7,168, S Joy Ottawa Ont \$3,000, G Karczewski Ottawa Ont \$5,240, University of Toronto Toronto Ont \$6,385.

Educational Training Services \$5,045—Government of Canada—Public Service Commission Ottawa Ont \$2,938.

Opinion Surveys Services \$25,065—Canadian Facts Toronto Ont \$2,400, Complian Research Toronto Ont \$9,840, Gallup Polls Toronto Ont \$12,230.

NATIONAL HEALTH AND WELFARE—Concluded

Secretarial and Office Services \$15,686—Miss Stacey Personnel Ottawa Ont \$5,764, Office Overload Co Ltd Ottawa Ont \$4,885, Personnel Pool Ottawa Ont \$3,468.

Other Types of Services \$6,209.

FITNESS AND AMATEUR SPORT PROGRAM

Consultant Services \$134,016—G Beaudry Hull Que \$10,052, P Burka Ottawa Ont \$7,399, C E Copeland Ottawa Ont \$9,359, G Festeryga Hamilton Ont \$8,351, A C Golab Ottawa Ont \$10,052, D Hunter Chelsea Que \$6,325, R Jackson Ottawa Ont \$10,220, H W Jerome Ottawa Ont \$10,500, S Keir Manotick Ont \$11,424, C. Lacasse Aylmer Que \$10,731, M Lay Aylmer Que \$8,764, J M Lemire Lucerne Que \$8,750, A Rae Ottawa Ont \$10,367, D Richardson Ottawa Ont \$8,328.

Data Processing Services \$7,188—I B M Canada Ltd Don Mills Ont \$4,756.

Hospitality Services \$3,612.

Management Consultants and Contract Research \$7,679—P D Hunter and Associates Toronto Ont \$2,450, L J Consultants Ottawa Ont \$4,500.

Secretarial and Office Services \$41,576—Office Overload Co Ltd Ottawa Ont \$21,942, Personnel Pool Ottawa Ont \$10,001, D White Ottawa Ont \$4,066.

Summer Sport Demonstration Projects \$72,943.

Other Types of Services \$4,579.

Medical Research Council

Accounting Services \$3,200—Government of Canada—Department of Supply and Services Ottawa Ont \$3,200.

Consulting Services \$22,355—G S Beagrie Toronto Ont \$2,500, H B Dinsdale Kingston Ont \$2,500, I W D Henderson Ottawa Ont \$2,500, N Kalant Montreal Que \$2,500, D S Layne Ottawa Ont \$6,355, C R Marchand Montreal Que \$3,500, D M Robertson Kingston Ont \$2,500.

Other Types of Services \$15,280.

NATIONAL REVENUE**Customs and Excise**

Accounting Services \$69,923—Government of Canada—Department of Supply and Services Ottawa Ont \$69,525.

Advertising Services \$41,529—York Advertising Ltd Ottawa Ont \$17,184, Canadian High News Ltd Toronto Ont \$8,000, Creative Generation Ltd Don Mills Ont \$6,888, Inter-City Canada Montreal Que \$4,844, J Doherty & Company Ltd Ottawa Ont \$4,433.

Armoured Car Services \$6,137—Brinks Canada Ltd Toronto Ont \$2,340 and Montreal Que \$2,196.

Awards to Informants \$7,796.

Data Processing Services \$7,360—Automation Centre of Ottawa Ltd Ottawa Ont \$2,982.

Designing Services \$18,287—Farquharson Toronto Ont \$5,580.

DISC Program \$12,407—Government of Canada—Department of Transport Ottawa Ont \$12,407.

Health Units and Nursing Counselling Services \$53,264—Government of Canada—Department of National Health and Welfare Ottawa Ont \$53,264.

Hospitality Services \$6,165.

Legal Services \$76,351—H Forth & Company Ltd Toronto Ont \$6,352, Government of Canada—Department of Justice Ottawa Ont \$12,825, R Jolicoeur St George East Que \$5,694, R D Clark Thunder Bay Ont \$4,597, A Forget St Jerome Que \$3,564, D J Raymaker Calgary Alta \$2,909, L Remillard Quebec Que \$2,114.

Office Services \$22,336—Office Overload Co Ltd Ottawa Ont \$18,486 and Winnipeg Man \$3,680.

Photographic Services \$2,788.

Professional Consultant and Lecture Services \$63,346—Government of Canada—Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$11,937, Katcard Systems Consultants Ltd Ottawa Ont \$27,595, K Tilley Scarborough Ont \$5,101, P B Ross & Partners Ottawa Ont \$3,785, Data Cap Ltd Ottawa Ont \$2,244.

Protection Services \$153,402—Canadian Corps of Commissioners Ottawa Ont \$70,918, Government of Canada—Department of Supply and Services—Security Services Ottawa Ont \$35,729, Phillips Security Agency Inc Montreal Que \$9,619, National Protective Service Co Ltd Ottawa Ont \$6,631.

Reporting Services \$3,648—B Prouse Reporting Services Hemmingford Que \$3,649.

Special Cleaning Services \$92,314—A F Eden Aldergrove BC \$6,944, W R Gibbard Trail BC \$3,593, B Amos Sutton Que \$2,520, M Banick Estevan Sask \$2,432, Juliette Mongeau East Hereford Que \$2,330, H Piers Roosville BC \$2,236, A Willspring Kingsgate BC \$2,200.

Training and Educational Services \$192,929—Government of Canada—Public Service Commission Ottawa Ont \$51,267, Berlitz School of Languages London Ont \$43,811 and Ottawa Ont \$20,226, Institut Linguistique & Culturel Montreal Que \$13,888, Control Data Institute Willowdale Ont \$4,850.

Miscellaneous Services \$16,228.

Taxation

Accounting Services \$18,362—Government of Canada—Department of Supply and Services Ottawa Ont \$2,000, McDonald Currie & Co Saint John NB \$3,270, Touche Ross & Co Montreal Que \$13,092.

Appraisal and Valuation of Property \$284,044—Government of Canada—Department of Veterans Affairs Ottawa Ont \$276,160.

Armoured Car Services \$31,616—Brinks Canada Ltd Montreal Que \$23,931, Loomis Vancouver BC \$3,324, Wells Fargo Armoured Express Ltd Toronto Ont \$4,345.

Bank Charges for Ownership Certificates \$73,197—Canadian Imperial Bank of Commerce \$11,981, Banque Canadienne Nationale \$5,240, Bank of Montreal \$11,305, Bank of Nova

NATIONAL REVENUE—Concluded

Scotia \$5,440, Provincial Bank of Canada \$15,736, The Royal Bank of Canada \$14,677, The Toronto Dominion Bank \$5,868.

Building Protection Services \$471,310—Corps of Commissioners—British Columbia Vancouver BC \$15,085; Ottawa Ont \$432,439 and Quebec Que \$14,476, Government of Canada—Department of Supply and Services Ottawa Ont \$4,435.

Consulting Services \$312,768—Blaney Pasternak Smela & Watson Toronto Ont \$12,432, DSC Associates Ottawa Ont \$8,772, P E Firlotte & Associates Hudson Heights Que \$7,789, Freisen Kaye & Associates Ottawa Ont \$15,200, H M Furniss Victoria BC \$4,100, Government of Canada—Department of Supply and Services Ottawa Ont \$53,709, Kates Peat Marwick & Co Ottawa Ont \$5,032, The Mutual Life Assurance Company of Canada Waterloo Ont \$22,500, On Line Software Inc Hackensack NJ USA \$77,997, Price Waterhouse and Company Toronto Ont \$21,830, Raymond Chabot Martin Pare & Associates Montreal Que \$20,500, V R Reiners Vancouver BC \$2,340, Riddell Stead & Co Montreal Que \$7,200, SDI Associates Toronto Ont \$3,360, I P Sharp Associates Toronto Ont \$4,000, Systems Dimensions Ltd Ottawa Ont \$12,196, Tesdata Systems Corporation Mississauga Ont \$8,495, United Software Corporation Minneapolis Min USA \$3,600, Harlow H Wright Toronto Ont \$2,700, Wahn Mayer Smith Creber Lyon Torrance & Stevenson Toronto Ont \$9,750.

Court Costs \$163,064—Government of Canada—Department of Justice Ottawa Ont \$120,370, Federal Court of Canada Ottawa Ont \$4,000, Jay-Kay Publications Ltd Toronto Ont \$4,985, Ronald R McNaughton Victoria BC \$3,620, Robert M Stephan Ottawa Ont \$3,868, Tara Exploration and Development Ltd Ottawa Ont \$4,104, Volkswagen Canada Ltd Scarborough Ont \$3,305.

Court Reporting Services \$29,842—Capital Verbatim Reporting Co Ltd Ottawa Ont \$6,972, A C Devenport Toronto Ont \$7,048, Government of Canada—Department of Justice Ottawa Ont \$5,476, Nethercut & Company Ltd Toronto Ont \$2,673.

Data Processing Services \$241,209—On Line Software Inc Hackensack NJ USA \$13,229, Microsystems International Ltd Ottawa Ont \$115,064, I P Sharp Associates Toronto Ont \$11,603, Stimler Associates Moorestown NJ USA \$4,851, Systems Dimensions Ltd Ottawa Ont \$82,950.

Health Units and Nursing Counsellor Services \$64,022—Government of Canada—Department of National Health and Welfare Ottawa Ont \$64,009.

Hospitality Services \$6,194.

Legal Expenses \$13,807—Bernard J Black Thunder Bay Ont \$2,434.

Legal Fees \$279,975—Amyot Lesage DeGrandpre Colas Bernard & Drolet Quebec Que \$5,950, Bernard J Black Thunder Bay Ont \$26,985, Borkovich & Stayshyn Hamilton Ont \$5,313, Cordeau & Lucas St Hyacinthe Que \$2,252, Coutu Coutu & Gauthier Rouyn Que \$9,775, Andre Couture Rouyn Que \$2,594, Cox & Goss Calgary Alta \$7,178, Desmarais Scott & Dion Sherbrooke Que \$2,351, Furlong & Furlong Windsor Ont \$3,285, Jean Galipeault Quebec Que \$2,544, Gauthier Frappier & Charbonneau Sorel Que \$3,513,

Jean-Baptiste Gauthier Jonquiere Que \$2,354, Hugh B Geddes Windsor Ont \$2,166, Giffen Pensa Lewis Bladon & Wilson London Ont \$4,025, Goodwin & DeBlais Quebec Que \$2,691, Gour Guenette & Roy Vanier Ont \$2,213, Jean Guerin St Jerome Que \$2,975, Marc Hessault Rousseau & Joly St Jerome Que \$2,466, R B Hutchison Victoria BC \$2,757, Richard R Kosterski Burlington Ont \$2,465, Richard Lafontaine de-Salaberry Valleyfield Que \$2,286, Lang Michener Cranston Farquharson & Wright Toronto Ont \$9,582, Lewis Day Sparkes Cook & Sheppard St John's Nfld \$2,131, Paul B Lordox Chatham NB \$2,342, Major & Caron Calgary Alta \$2,025, William J Major Calgary Alta \$10,625, A W Maloney Thunder Bay Ont \$3,113, Clair Marchand Sault Ste Marie Ont \$4,398, Thomas V Murphy Kitchener Ont \$3,243, Lawrence I Salloum Kelowna BC \$3,781, Stikeman Elliott Tamaki Mercier & Robb Montreal Que \$2,075, J F H Teed Saint John NB \$6,400, Mervyn J Villemaire Kitchener Ont \$3,024.

Messenger Service \$38,866—Corps of Commissionaires—British Columbia Vancouver BC \$5,641 and Ottawa Ont \$32,026.

Microfilm Services \$30,774—Government of Canada—Public Archives Ottawa Ont \$30,774.

Miscellaneous Services \$275,513—Government of Canada—Department of Supply and Services Ottawa Ont \$104,227, M & O Bus Lines Ottawa Ont \$7,840, Mailing and Embossing Services Toronto Ont \$2,832, McKee Moving & Storage Co Ltd Saskatoon Sask \$8,098, Olivetti Canada Ltd Ottawa Ont \$2,200, K W Wilk Associates Ltd Ottawa Ont \$4,248.

Photographic Services \$25,872—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$9,847.

Reporting Services \$34,874—The Hooper-Holmes Bureau Inc Basking Ridge NJ USA \$3,776, Retail Credit Company of Canada Ltd Toronto Ont \$19,166, Teela Abstracts Ltd Toronto Ont \$7,645.

Secretarial and Office Services \$7,771—Office Overload Ottawa Ont \$2,460 and Toronto Ont \$5,311.

Sheriffs' and Bailiffs' Fees \$32,899—Linteau & Linteau Montreal Que \$16,957.

Social Insurance Number Service \$552,420—Government of Canada—Unemployment Insurance Commission Ottawa Ont \$552,420.

Training and Educational Services \$497,888—Algonquin College of Applied Arts and Technology Ottawa Ont \$6,100, The Berlitz School of Languages Ottawa Ont \$81,777, Canadian Institute of Chartered Accountants Toronto Ont \$4,700, Control Data Corporation Willowdale Ont \$2,050, Deltak Inc Schiller Park Illinois USA \$25,449, Government of Canada—Public Service Commission Ottawa Ont \$97,558, Institut Culturel & Linguistique Montreal Que \$39,573, Ontario Association AIC Willowdale Ont \$2,774.

Other Types of Services \$49,530.

PARLIAMENT

House of Commons

Business Services \$33,812—Capital Coach Lines Ltd Ottawa Ont \$11,120, Guardian Van Lines Ltd Mississauga Ont \$3,346, Merit Insurance Co Ottawa Ont \$2,832, Office Overload Co Ltd Ottawa Ont \$16,514.

PARLIAMENT—Concluded

Computer Services \$47,942—Harris Communication Systems Canada Ltd Don Mills Ont \$2,970, Queen's University Kingston Ont \$5,540, Q L Systems Ltd Ottawa Ont \$39,432.

Consultant Services \$21,071—K G Hardy Associates Ottawa Ont \$7,360, Government of Canada—Department of Supply and Services—Printing Operations Ottawa Ont \$13,711.

Education Services \$3,160—Spartol Carleton Place Ont \$3,160.

Protection Services \$13,647—Canadian Corps of Commissioners Ottawa Ont \$13,647.

Other Types of Services \$18,161.

Library of Parliament

Personnel Services \$6,758—Portage Personnel Hull Que \$6,758.

Computer Services \$3,478—Q L Systems Ltd Ottawa Ont \$3,478.

Other Types of Services \$8,975.

POST OFFICE

Commissionaire and Security Services \$592,490—Barnes Security Service Montreal Que \$17,317, BC Corps of Commissioners Vancouver BC \$60,670, Brinks Express Canada Ltd Toronto Ont \$45,266, Canadian Corps of Commissioners Ottawa Ont \$447,922, Grant Security Services Ltd Toronto Ont \$14,323.

Consultants—Management and Services \$1,312,859—ADGA Ltd Ottawa Ont \$2,187, A P H Barclay Ottawa Ont \$2,400, W M Beets Calgary Alta \$13,079, Bio-Research Laboratories Ltd Pointe Claire Que \$4,068, D S Bowles Ottawa Ont \$3,835, K K Brock Ottawa Ont \$4,260, J B Brown Ottawa Ont \$22,151, Cole Sherman & Associates Ltd Willowdale Ont \$32,324, R T Cousins Ottawa Ont \$3,000, A T Cranny Ottawa Ont \$6,200, Creative Centre Montreal Que \$2,744, Defence Construction (1951) Ltd Ottawa Ont \$47,696, Direct Mail Advertising Association Inc New York NY USA \$2,721, A R Fleming Toronto Ont \$3,993, John G Frey Smiths Falls Ont \$12,177, Friesen Kaye & Associates Limited Ottawa Ont \$2,200, Gruber Design & Art Quebec Que \$2,500, Hunter Straler Tempelton Limited Toronto Ont \$32,373, Ian Martin Associates Toronto Ont \$17,054, Interact Promotions Limited Ottawa Ont \$8,500, I TT Canada Ltd Guelph Ont \$343,874, G R Jenkins Ste Rose Que \$17,594, Management Operations and Systems Services Montreal Que \$16,108, Market Facts of Canada Ltd Toronto Ont \$6,000, Nicholas Fodor & Associates Ltd Toronto Ont \$50,506, Sam C Nickle Calgary Alta \$4,684, Optimum Marketing Corp Ltd Vancouver BC \$2,200, P A International Marketing Pty Ltd Melbourne Australia \$19,800, Paul R Crocker & Associates Inc St Bruno Que \$8,512, Price Waterhouse Associates Ottawa Ont \$12,992, Rab Dedesco Ltd Ottawa Ont \$69,168, Ken Rodmell Toronto Ont \$2,031, Scott Associates Ottawa Ont \$2,000, Mrs Marion Sherman Prince Albert Sask \$2,104, K P Slack Ottawa Ont \$2,714, T C White Ottawa Ont \$4,300, John R Wood Ottawa Ont \$4,905, Woods, Gordon & Co Toronto Ont \$14,519, Government of Canada—Department of Supply and Services Ottawa Ont \$4,231, Information Canada Ottawa Ont \$8,210, Public Service Commission Ottawa Ont \$5,900 and National Health and Welfare Ottawa Ont \$277,006.

Legal Fees \$4,476.

Photographic Services \$122,255—Binette & Associates Photographs Montreal Que \$3,740, City Films Ltd Montreal Que \$5,776, Crawley Films Ltd Ottawa Ont \$7,116, Dominion Wide Photographs Ltd Ottawa Ont \$14,387, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$15,868 and National Film Board Montreal Que \$31,183, Donald Keyes Ltd Ottawa Ont \$4,400, Fairrex Features Montreal Que \$3,499, Marc Productions Ottawa Ont \$3,499, Montage Dumont Ottawa Ont \$5,651, Photo Features Ltd Ottawa Ont \$2,624, R H Broadcast Productions Ottawa Ont \$4,264, J K Wright Graphic Ltd Toronto Ont \$3,356.

Secretarial and Office Services \$77,759—Automation Centre of Ottawa Ltd Ottawa Ont \$21,734, Datacap Ltd Ottawa Ont \$12,193, Federal Systems of Canada Ottawa Ont \$6,200, Office Overload Co Ltd Ottawa Ont \$18,959, Ottawa Key-punch Services Ottawa Ont \$15,690, Shared Labour Scarborough Ont \$2,983.

Training Courses \$443,088—Algonquin College Ottawa Ont \$6,250, American Management Association New York NY USA \$6,500, A M R International Inc New York NY USA \$4,705, Broadway Driving School Vancouver BC \$4,150, Direct Mail Advertising Association New York NY USA \$2,163, Fanshaw College London Ont \$4,000, Government of Canada—Public Service Commission Ottawa Ont \$126,204, IBM Canada Ltd Don Mills Ont \$17,091, Management Concepts Limited Scarborough Ont \$4,775, University of: Laval Quebec Que \$2,828, and Montreal HEC Montreal Que \$20,391, Mount Royal College Calgary Alta \$3,200, Xerox of Canada Ltd Don Mills Ont \$2,030.

Other Types of Services \$198,658.

PRIVY COUNCIL**PRIVY COUNCIL OFFICE PROGRAM**

Commissionaire Services \$162,316—Canadian Corps of Commissioners Ottawa Ont \$162,316.

Computations and Tabulations \$57,747—Cableshare Limited London Ont \$15,000, Digital Methods Ltd Ottawa Ont \$30,450, Government of Canada—Department of Supply and Services—Printing Operations Ottawa Ont \$8,375, Offcom System Ltd Ottawa Ont \$3,922.

Miscellaneous Services \$352,955—University of Alberta Edmonton Alta \$9,931, D C Axford Ottawa Ont \$9,900, Battered Mail Services Ltd Ottawa Ont \$4,170, A Breton Toronto Ont \$11,250, Boisjoly & Associés Quebec Que \$5,768, Capello Audio Limited Ottawa Ont \$2,123, Carleton University Ottawa Ont \$7,500, Canadian Pacific Telecommunications Montreal Que \$4,661, Government of Canada—Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$2,002, E C Dowse Ottawa Ont \$14,674, B Fox Ottawa Ont \$3,063, D H Fullerton Ottawa Ont \$21,500, The Great Plains Project Toronto Ont \$50,311, A Guibord Gatineau Que \$12,000, I Head Ottawa Ont \$8,250, D J Leach Ottawa Ont \$2,835, P Mahoney Ottawa Ont \$11,304, L Major Vanier Ont \$2,260, G W Manson Ottawa Ont \$2,935, G G D Milne Old Chelsea Que \$23,028, The Council of Maritime Premiers Halifax NS \$3,142, Murray V Jones & Associates Toronto Ont \$9,990, National Capital Commission Ottawa Ont \$49,999, Press News Limited Toronto Ont \$4,023, L D Ratushny Ottawa Ont \$3,188, M Robinson Edmonton Alta \$2,217.

PRIVY COUNCIL—Continued

D C Rowat Ottawa Ont \$3,500, A E Safarian Toronto Ont \$2,800, Statistics Canada Ottawa Ont \$2,363, Sorecom Inc Montreal Que \$14,167, Sync Corporation Ltd Montreal Que \$22,575, T Trousdell Ottawa Ont \$2,000, L H A Wilson Ottawa Ont \$9,700, T Wylie Ottawa Ont \$13,826.

Training and Educational Services \$6,548—Berlitz School of Language Ottawa Ont \$6,548.

Typing Clerical and Stenographic Assistance \$57,818—Personnel Pool Ottawa Ont \$4,304, Miss Stacey Personnel Ottawa Ont \$36,370, Temprotech Office Services Ottawa Ont \$10,605, Victor Temporaries Ltd Galt Ont \$6,539.

Other Types of Services \$100,354.

INDIAN CLAIMS COMMISSION

Research Contracts \$23,925—Federation of Saskatchewan Indians Prince Albert Sask \$23,925.

Miscellaneous Services \$76,093—C Boom Ottawa Ont \$4,585, H Goodin Ottawa Ont \$2,627, E Heath Ottawa Ont \$4,620, Hickling Johnston Ltd Toronto Ont \$32,500, S Karamesines Ottawa Ont \$4,186, C B Koester Regina Sask \$4,450, K Norman Saskatoon Sask \$9,458, S Raby Ottawa Ont \$7,917, J Taylor Ottawa Ont \$5,750.

Other Types of Services \$8,117.

AIRPORT INQUIRY COMMISSION

Engineering Services \$5,424—Forrest/Bodrug & Associates Ltd Toronto Ont \$5,424.

Legal Fees \$51,181—Day Wilson Campbell Toronto Ont \$27,400, Gowling & Henderson Ottawa Ont \$5,341, A Hughes Toronto Ont \$7,007, John G W Sands QC & Assoc Kingston Ont \$4,022, R Thomson Toronto Ont \$7,411.

Other Types of Services \$6,796.

**CONSTITUTIONAL CONFERENCE
SECRETARIAT PROGRAM**

Miscellaneous Services \$15,541—A S Millar Hull Que \$10,586, Intertask Limited Ottawa Ont \$4,955.

Typing Clerical and Stenographic Assistance \$7,977—Office Overload Co Ltd Ottawa Ont \$4,214, Victor Comptometer Limited Cambridge Ont \$3,763.

Other Types of Services \$5,848.

Chief Electoral Officer

Miscellaneous Services \$32,476—Government of Canada—Information Canada—Expositions Ottawa Ont \$7,462; Department of Supply and Services—Supply Operations Ottawa Ont \$2,610; Department of Supply and Services—Accounting Services Ottawa Ont \$8,000 and Department of Supply and Services—Management Review Ottawa Ont \$14,404.

Other Types of Services \$1,777.

Commissioner of Official Languages

Legal Services \$25,881—Magwood Frith Pocock Rogers and O'Callaghan Toronto Ont \$25,881.

Other Professional and Special Services \$65,758—Batterton Mail Service Ottawa Ont \$2,409, H Corneau Aylmer Que \$5,000, M Enright Montreal Que \$3,000, A Guilbeault Quebec Que \$5,410, A Lapointe Ottawa Ont \$3,500, J Leveille Ottawa Ont \$2,750, Office Overload Co Ltd Ottawa Ont \$8,083, Miss Stacey Personnel Ottawa Ont \$23,646, S Spalding Ottawa Ont \$5,000, S Tsai-Alarie Ottawa Ont \$6,960.

Miscellaneous Services \$7,285—Berlitz School of Languages Ottawa Ont \$4,382, Government of Canada—Department of Supply and Services Ottawa Ont \$2,903.

Other Types of Services \$21,639.

Economic Council of Canada

Research and Special Services \$846,465—Alberta Gas Trunk Lines Co Ltd Calgary Alta \$3,458, S J Anstey Ottawa Ont \$12,405, M G Audet Ottawa Ont \$10,940, W F Barnicke Ottawa Ont \$6,667, G Beausoleil Montreal Que \$27,900, M A Blouin Ottawa Ont \$5,200, R G Bodkin London Ont \$39,469, G F Boreham Ottawa Ont \$5,000, A Breton Toronto Ont \$11,250, N Briere Montreal Que \$8,811, Canadian Economic Services Ltd Ottawa Ont \$83,624, D M Caskie Ottawa Ont \$3,336, J Chant Ottawa Ont \$10,429, J H Chung Montreal Que \$17,675, E W Clendenning Ottawa Ont \$12,218, N Collins Ottawa Ont \$3,225, C Segovia Cuevas Ottawa Ont \$3,600, J M Cousineau Montreal Que \$10,542, P Dale Ottawa Ont \$5,195, R Dauhpin Sherbrooke Que \$21,655, G DesRochers Montreal Que \$6,428, M DesRochers Montreal Que \$5,280, R A Drummond Montreal Que \$2,411, Econometric Forecasting Program Ottawa Ont \$5,000, P Fenton Guelph Ont \$3,000, M Forand Montreal Que \$3,500, J F Gautrin Quebec Que \$8,192, G A Glynn Ottawa Ont \$7,889, Government of Canada—Department of Supply and Services Ottawa Ont \$17,243, E M Grant Ottawa Ont \$8,077, D C Hanright Ottawa Ont \$13,013, K A J Hay Lymington Hants England \$5,130, G Hebert Montreal Que \$4,601, J V Henderson Kingston Ont \$3,300, J Henry Ottawa Ont \$4,200, Historical Services & Consultants Ltd Toronto Ont \$9,705, C Hodgins Pointe Gatineau Que \$8,850, Informetrica Ltd Ottawa Ont \$72,700, Institute of Quantitative Analysis Toronto Ont \$15,000, S F Kaliski Kingston Ont \$8,082, S Ker Ottawa Ont \$3,250, R L Lacroix Laval Que \$7,761, P Lavery Kingston Ont \$6,728, G Lerner Waterloo Ont \$14,205, N H Lithwicke Ottawa Ont \$55,000, P V Lyon Ottawa Ont \$2,250, S Malik Guelph Ont \$2,325, F Martin St Bruno (Chambly) Que \$9,717, N McMartin Toronto Ont \$6,042, N M Meltz Toronto Ont \$3,835, J Melvin London Ont \$3,650, P Mieszkowski Kingston Ont \$2,200, J L Migne Quebec Que \$19,500, Miss 500 Ottawa Ont \$4,474, C Montmarquette Pierrefonds Que \$4,330, K S Murthy Peterborough Ont \$10,842, Y Peron Montreal Que \$2,038, H Pinchin New York NY USA \$6,300, M Plante Ottawa Ont \$7,000, Queen's University Kingston Ont \$8,653, J A Raynes Ottawa Ont \$3,643, D Ricard Ottawa Ont \$6,500, J J Richter Edmonton Alta \$3,000, F Roseman Edmonton Alta \$24,452, S D L Softwarehouse Ltd Ottawa Ont \$36,689, S M A Inc Montreal Que \$2,349, A M Smith Ottawa Ont \$5,500, N M Swan Kingston Ont \$16,370, Teela Market Surveys Toronto Ont \$3,780, Universities of: Alberta Edmonton Alta \$2,240, Laval Laval Que \$3,000; Toronto Toronto Ont \$5,002 and Western Ontario London Ont \$4,663, K Valaskakis Montreal Que \$3,690, E F A Wharton Philadelphia Pa USA \$4,950, D R Williamson London Ont \$3,426, D A Wilton Kingston Ont \$3,971, R J Wonnocott London Ont \$11,148, P C K Yao Ottawa Ont \$3,167, B A M Young Princeton NJ USA \$4,625.

PRIVY COUNCIL—Concluded

Data Processing Services \$234,501—Computel Systems Ltd Ottawa Ont \$30,396, Computer Services Ottawa Ont \$2,977, IBM Canada Ltd Don Mills Ont \$8,621, I P Sharp Associates Ltd Toronto Ont \$3,236, McMaster University Hamilton Ont \$2,376, Mohawk Data Services Markham Ont \$2,829, Systems Dimensions Ltd Ottawa Ont \$184,066.

Miscellaneous Services \$3,264—Sheraton Mount Royal Hotel Montreal Que \$3,264.

Other Types of Services \$117,892.

Public Service Staff Relations Board

Data Processing Services \$65,176—Automation Centre of Ottawa Ltd Ottawa Ont \$5,696, Systems Dimensions Ltd Ottawa Ont \$57,635.

Hospitality Services \$2,482.

Interpretation Services \$4,611—Tracan Inc Montreal Que \$2,401.

Legal Services \$9,203—Herridge Tolmie Gray Coyne & Blair Ottawa Ont \$9,203.

Management Consultant and Contract Research \$5,800—Towers Perrin Forster & Crosby Toronto Ont \$5,800.

Mediation Services \$24,057—Mrs F Bairstow Montreal Que \$2,117, J S Gunn Winnipeg Man \$3,740, N Green Halifax NS \$3,739, E G Taylor Toronto Ont \$9,291, T C O'Connor Toronto Ont \$4,474.

Other Types of Services \$1,500.

Personnel Contracts \$21,830—R C Des Lauriers Ottawa Ont \$19,330.

Protection Services \$5,414—Government of Canada—Department of Supply and Services Ottawa Ont \$5,414.

Reporting Services \$10,646—B Prowse Reporting Services Toronto Ont \$10,646.

Secretarial and Office Services \$18,364—Miss 500 Ottawa Ont \$4,781, Office Overload Co Ltd Ottawa Ont \$5,865, Personnel Pool Ottawa Ont \$6,811.

PUBLIC WORKS**ADMINISTRATIVE PROGRAM**

Data Processing Services \$618,417—Alphatext Systems Ltd Ottawa Ont \$48,512, Cincom Systems of Canada Mississauga Ont \$31,000, Colburn Project Control Ottawa Ont \$4,300, Computel Systems Ltd Ottawa \$177,335, Computer Services Bureau Ottawa Ont \$50,180, Data Logic Canada Ltd Ottawa Ont \$2,850, D C F Systems Ltd Toronto Ont \$2,090, I B M Canada Ltd Don Mills Ont \$15,282 and Vancouver BC \$3,746, I P Sharp Associates Ltd Toronto Ont \$57,061, Management and Computer Services Inc Ottawa Ont \$5,680, Price Waterhouse Associates Ottawa Ont \$7,905, Government of Canada—National Research Council Ottawa Ont \$14,845, Scientific Time Sharing Co Bethesda Maryland USA \$7,351, Systems Dimensions Ltd Ottawa Ont \$135,443, Systonetics Inc Anaheim Cal USA \$41,710, Xerox of Canada Ltd Don Mills Ont \$2,416.

Engineering Services \$2,625.

Hospitality Services \$6,058.

Legal Services \$12,860—H C Kerr Toronto Ont \$5,577, W Wolman Toronto Ont \$6,710.

Management Consulting Services \$279,919—A R A Consultants Ltd Montreal Que \$3,282, Bureau of Management Consultants Ottawa Ont \$53,229, Computer Services Group Ottawa Ont \$4,388, Data Logic Canada Ltd Toronto Ont \$14,334, Data Processing Consultants Ottawa Ont \$4,275, D C F Systems Ltd Toronto Ont \$16,361, Grant Ledgerwood Associates Ottawa Ont \$3,500, Hamilton Macrae Associates Ottawa Ont \$13,350, Intendes Research Thomasburg Ont \$5,000, I P Sharp Associates Ltd Toronto Ont \$31,702, Kates Peat Marwick and Co Ottawa Ont \$27,925, K L Consulting Montreal Que \$3,698, Glen G D Milne Chelsea Que \$5,940, Doug Owram Ottawa Ont \$2,740, Price Waterhouse Associates Ottawa Ont \$6,665, Quasar Systems Ltd Ottawa Ont \$4,608, Reseau de Developpement Montreal Que \$3,310, S D I Associates Ltd Toronto Ont \$45,307, S D L Softwares House Division Ottawa Ont \$2,194, Douglas Shadbolt Ottawa Ont \$10,370, M Turoff Short Hills NJ USA \$5,836.

Motion Picture Production and Distribution \$30,720—Government of Canada—Department of National Health and Welfare Montreal Que \$30,166.

Other Business Services \$364,267—Accousticon Systems Corp Toronto Ont \$5,662, Carleton Opinion Research Ottawa Ont \$4,500, Government of Canada—Department of National Health and Welfare Ottawa Ont \$8,884 and Department of Supply and Services—Commercial Acquisitions Ottawa Ont \$194,197, Le Droit Ottawa Ont \$3,631, Manpower Business Services Saskatoon Sask \$3,392, Miss Stacey Personnel Ottawa Ont \$16,999, W H Norton Vancouver BC \$2,522, Xerox of Canada Ltd Don Mills Ont \$13,617.

Other Types of Services \$1,389.

Photographic Services \$28,644—Alphatext Ltd Ottawa Ont \$2,414, John De Visser Toronto Ont \$3,000, Christian Labarthe Ottawa Ont \$4,750, Le Droit Ottawa Ont \$5,095, Gar Lunney Vancouver BC \$2,131, Bruno Massenet Ottawa Ont \$2,500, M P Photo Reproduction Montreal Que \$2,120, Photo Features Ltd Ottawa Ont \$3,596.

Printing Services \$38,600—Government of Canada—Department of Supply and Services Ottawa Ont \$2,596 and Vancouver BC \$11,675.

Secretarial Services \$67,680—D O T Personnel Services Ottawa Ont \$2,384 and Toronto Ont \$14,753, Office Overload Co Ltd Ottawa Ont \$12,009, Personnel Pool Ottawa Ont \$26,560.

Training Education Services \$239,207—Advanced Systems Inc Ill USA \$3,492, Berlitz School of Languages Ottawa Ont \$3,411, Ray Bouchard Ottawa Ont \$7,500, General Distributors Ltd Ottawa Ont \$3,500, Intex Knowledge Industry Montreal Que \$7,500, Management Renewal Ltd Ottawa Ont \$2,000, Probe Group Toronto Ont \$80,755, Government of Canada—Public Service Commission Ottawa Ont \$44,257 and Vancouver BC \$2,550, Reseau de Developpement Montreal Que \$5,000.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

Architectural Services \$16,132—C Bernard Montreal Que \$2,346, J Coulombe Quebec Que \$2,975, Design Associates Ottawa Ont \$2,945.

PUBLIC WORKS—Continued

Data Processing Services \$33,484—IBM Canada Ltd Don Mills Ont \$5,562 and Ottawa Ont \$3,480, Ross F Meriwether San Antonio Texas USA \$5,100.

Engineering Services \$31,239—Engineering Interface Ltd Toronto Ont \$3,000, G Graneck and Associates Don Mills Ont \$3,000, H A Simons International Ltd Vancouver BC \$2,310, J Klassen and Associates Ltd Ottawa Ont \$6,370, J P Paradis St Lambert Que \$2,883, Roy Hanscomb and Associates Westmount Que \$10,675, Toronto Sheet Metal and Air Handling Group Willowdale Ont \$3,000.

Exhibits Design Consultant Services \$13,676.

Management Consulting Services \$22,112—Bureau of Management Consulting Services Ottawa Ont \$14,649, L A Deroi Montreal Que \$2,240, A Barry Roberts Ashton Ont \$2,840.

Other Business Services \$271,247—Government of Canada—Department of Supply and Services—Commercial Acquisitions Ottawa Ont \$193,549, Miss Stacey Personnel Ottawa Ont \$9,369, Douglas L Sellers Ottawa Ont \$2,199, Xerox of Canada Ltd Don Mills Ont \$9,472.

Other Types of Services \$4,742.

Photographic Services \$33,122—Canadian Photo Centre Ottawa Ont \$4,780, John De Visser Toronto Ont \$3,500, Dupont Gingras Inc Longueuil Que \$6,015, Pierre Goudard Montreal Que \$3,354, Ted Grant Ottawa Ont \$2,500, Gar Lunney Vancouver BC \$2,500, Colin Price Ottawa Ont \$2,500.

Printing Services \$21,853—Printers and Publishers Ottawa Ont \$2,990.

Protection Services \$18,721—Canadian Corps of Commissioners Ottawa Ont \$18,698.

Secretarial Services \$31,759—D O T Personnel Ottawa Ont \$7,620 and Toronto Ont \$2,485, Personnel Pool Ottawa Ont \$12,432.

Training Education Services \$65,745—Government of Canada—Public Service Commission Ottawa Ont \$10,745.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE

Architectural Services \$211,241—Adga Ltd Ottawa Ont \$27,065, Frank Anderson North Vancouver BC \$5,090, Aza Avramovitch Halifax NS \$6,720, Birmingham and Wood Vancouver BC \$3,150, Frank C Carter Ottawa Ont \$3,600, Eriksson Padolsky Ross Ottawa Ont \$2,565, Leslie Fekete Toronto Ont \$6,297, Fiset Deschamps Papanek Montreal Que \$15,938, Form Business Interiors Ltd Victoria BC \$2,000, Freeman Hadley Toronto Ont \$3,043, Hin Fong Yip Vancouver BC \$2,982, Hunter Straker Templeton Ltd Toronto Ont \$15,060, Indesco Ltd Toronto Ont \$7,145, J B Designs Halifax NS \$11,855, Lithwick Lambert Sim Johnston May Ottawa Ont \$14,816, Maryla Szymanski & Associates Halifax NS \$6,088, P G D Graphics Toronto Ont \$2,321, Ranta & Tett Architects Thunder Bay Ont \$5,630, Schoeler & Heaton Architects Ottawa Ont \$11,788, Sutton & Bell Interiors Toronto Ont \$4,680, T Pringle & Sons Ltd Westmount Que \$4,500, James Weller Toronto Ont \$29,961, George J Yamazaki West Hill Ont \$4,350.

Caretaking Services \$10,779,537—See Section 34 for details.

Catering Services \$438,368—CNIB Fort Churchill Man \$364,594.

Contract Bus Services \$3,185.

Data Processing Services \$2,139.

Engineering Services \$333,166—Adga Ltd Ottawa Ont \$2,849, A R A Consultants Ltd Montreal Que \$4,038, Anderson Engineering Edmonton Alta \$3,336, Begin Charland & Valiquette Montreal Que \$4,313, Belasky & Associates Hull Que \$47,591, Bouthillette Parizeau & Buis Quebec Que \$4,900, Clemann Large Patterson Ottawa Ont \$4,347, Delisle & Associates Brossard Que \$12,528, E D Engineering Ltd Vancouver BC \$2,787, Ferguson Brosz Associates Ltd Scarborough Ont \$5,000, Fondex Ltd Ottawa Ont \$2,151, J W Freeman Toronto Ont \$4,998, R Gingras Quebec Que \$4,119, Goodkey Weedmark & Associates Ltd Ottawa Ont \$2,739, Ian Martin Associates Ltd Ottawa Ont \$18,972, J Corriveau & Associates Montreal Que \$10,039, J Douglas Wilson Associates Toronto Ont \$32,000, J Klassen & Associates Ottawa Ont \$2,848, J Lunde & Associates Ottawa Ont \$4,935, J G Knowlton Ltd Ottawa Ont \$2,798, John Garay & Associates Ltd Toronto Ont \$5,935, Keith Jenkins Associates Montreal Que \$14,545, G Laberge Chicoutimi Que \$2,577, Leblanc Montpetit Debroux Montreal Que \$10,356, Ledgerwood Grant Cambridge Mass USA \$5,000, L Mainguy Quebec Que \$10,099, Mark Brown & Rockhill London England \$5,517, N J Pappas & Associates Montreal Que \$3,788, R Alain & Associates Montreal Que \$2,000, R J Beckman & Associates Ottawa Ont \$2,100, R Joyal & Associates Montreal Que \$4,050, Rybka Smith & Ginsler Ltd Toronto Ont \$3,414, D L Sadler Halifax NS \$2,002, St Amant Vezina & Associates Montreal Que \$2,000, Saunders MacFarlane Design Consultants Ottawa Ont \$15,133, Sun Lui Kwong Vancouver BC \$7,000.

Legal Services \$13,730.

Management Consulting Services \$259,913—Albert Ramond & Associates Toronto Ont \$4,113, Centre De Recherches Montreal Que \$3,089, E D Strother Ltd Montreal Que \$9,862, J W Freeman Toronto Ont \$4,966, General Urban Systems Corp Montreal Que \$4,200, Gordon R Arnott & Associates Regina Sask \$5,000, Grant Ledgerwood Associates Ottawa Ont \$5,000, Holland Rockcliffe Bittorf & Associates Edmonton Alta \$7,500, J L Richards & Associates Ottawa Ont \$4,500, Johnston Associates Vancouver BC \$3,700, L J Consulting Ottawa Ont \$4,000, Sydney J Langmaid Halifax NS \$3,250, Leon Kumove Social Planning Ltd Toronto Ont \$3,500, North Hugh & Associates Montreal Que \$5,350, Realty Concept Planning Institute Montreal Que \$4,950, Government of Canada—Ministry of State for Urban Affairs Ottawa Ont \$80,279, Sunderland Preston Simard & Associates Ltd Halifax NS \$4,800 and Ottawa Ont \$4,700, William Teron Ottawa Ont \$15,000, J M Udy Montreal Que \$6,001, Underwood McClellan & Associates Ltd Calgary Alta \$3,700, C Upal Ottawa Ont \$7,960, W Loates Design Associates Ottawa Ont \$28,796, Warrick Consultants Ltd Toronto Ont \$3,303, James Weller Toronto Ont \$24,917.

Other Business Services \$1,375,415—Armstrong Cleaning Centres Ltd Winnipeg Man \$11,560, Bona Vista Draperies & Interiors Ltd Ottawa Ont \$4,950, Boiler Inspection & Insurance Co of Canada Various Yukon \$2,299, C M Doxsey Ltd Ottawa Ont \$3,282, Carleton Opinion Research Ottawa Ont \$3,050, Walter Chopowick Ottawa Ont \$2,510, Connor & Atlas Venetian Ottawa Ont \$2,700, Crawley McCracken Co Ltd Montreal Que \$28,575, DOT Personnel Ottawa Ont \$14,751, Toronto Ont \$7,645, Falcon Pest Control Ottawa Ont \$3,320, Fines Flowers Ltd Ottawa Ont \$7,227,

PUBLIC WORKS—Concluded

Local Government District of Churchill Fort Churchill Man \$2,250, M & T Glass and Signs Ottawa Ont \$2,584, Government of Canada—Department of National Health and Welfare Ottawa Ont \$9,594, Miss Stacey Personnel Ottawa Ont \$12,923, Mustave O'Connell Ottawa Ont \$2,400, Office Overload Co Ltd Ottawa Ont \$23,501, Ottawa Hull Bilingual Personnel Ottawa Ont \$5,336, Peabody Composer Ltd Montreal Que \$5,984, Personnel Pool Ottawa Ont \$33,233, Pestroy Co Ottawa Ont \$2,407, Plantera Ltd Hull Que \$4,050, Quadraphix Designs Co Ltd Ottawa Ont \$5,490, Ray Neon Plastics Ltd Ottawa Ont \$2,957, Steamatic of Ottawa Ltd Ottawa Ont \$7,530, Twinn Pest Control Co Ltd Ottawa Ont \$16,277, Van Mobile Wash Ltd Ottawa Ont \$2,750, Xerox of Canada Ltd Don Mills Ont \$10,585, York Property Appraisers Ltd Don Mills Ont \$5,516.

Other Real Estate Services \$69,691.

Other Types of Services \$1,343.

Photographic Services \$15,222.

Printing Services \$26,042.

Protection Services \$1,000,824—B C District Telegraph Co Ltd Burnaby BC \$4,341, George Bolton Ottawa Ont \$2,096, Canadian Corps of Commissionaires Halifax NS \$38,245; Moncton NB \$4,000; Hull Que \$87,501; Montreal Que \$95,041; Quebec Que \$17,698; Arnprior Ont \$23,714; Hamilton Ont \$14,072; Ottawa Ont \$180,549; Toronto Ont \$21,822; Winnipeg Man \$3,423; Edmonton Alta \$25,375 and Lethbridge Alta \$4,138, Canadian Protection Services Toronto Ont \$50,378, Chubb Alarms Ltd London England \$16,009, Dominion Electric Protection Hull Que \$6,395; Montreal Que \$51,815 and Ottawa Ont \$119,697, Federal Alarms Ltd Toronto Ont \$3,750, Metropolitan Investigation and Security (Canada) Ltd Fort Churchill Man \$45,830, National Protective Service Ottawa Ont \$60,670, Precision Alarms and Signals Systems Ltd London Ont \$2,662, Universal Alarms Ottawa Ont \$12,916.

Secretarial Services \$92,320.

Training Educational Services \$153,204—Humber College of Applied Arts and Technology Rexdale Ont \$8,058, Integra Planning Ltd Don Mills Ont \$36,000, Real Estate Institute of Canada Ottawa Ont \$9,650.

ACCOMMODATION PROGRAM—CAPITAL (See Section 32 for details)

Architectural Services \$5,241,196.

Caretaking Services \$23,086.

Data Processing Services \$2,263.

Engineering Services \$3,752,382.

Exhibit Design Consultant Services \$17,879.

Legal Services \$29,183.

Management Consulting Services \$4,974,816.

Other Business Services \$36,928.

Other Real Estate Services \$186,571.

Other Types of Services \$782.

Photographic Services \$41,747.

Printing Services \$63,218.

Protection Services \$131,252.

Secretarial Services \$6,567.

MARINE PROGRAM—OPERATION AND MAINTENANCE

Engineering Services \$73,204—Dominion Soil Investigation Ltd Scarborough Ont \$2,400, E S Stephenson and Co Ltd Saint John NB \$2,250, Golder Associates Toronto Ont \$3,440, J T Gregg and Associates Toronto Ont \$3,333, J M Marquis Rimouski Que \$47,596.

Hospitality Services \$29,148.

Laundry and Dry Cleaning Services \$11,060.

Legal Services \$9,621—Doucet Davidson and Kelly Halifax NS \$4,000.

Other Business Services \$18,019—Eileen Cameron Ottawa Ont \$2,000, International Simultaneous Translation Service Montreal Que \$2,979, V Ridgeway Ottawa Ont \$5,332.

Other Types of Services \$5,619.

Printing Services \$2,625.

Protection Services \$27,769—Canadian Corps of Commissionaires Esquimalt BC \$27,769.

Secretarial Services \$2,396.

MARINE PROGRAM—CAPITAL (See Section 32 for details)

Architectural Services \$26,067.

Engineering Services \$610,790.

Legal Services \$11,348.

Other Business Services \$6,434.

Other Types of Services \$3,289.

Photographic Services \$3,586.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATION AND MAINTENANCE

Architectural Services \$12,843—Parker and Associates Ltd Hamilton Ont \$12,843.

Engineering Services \$35,797—Parker and Associates Ltd Ottawa Ont \$16,296, Warnock Hersey International Ltd Ottawa Ont \$13,233.

Other Business Services \$2,935—Fort Nelson General Hospital Fort Nelson BC \$2,360.

Other Types of Services \$372.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL (See Section 32 for details)

Engineering Services \$206,410.

Other Types of Services \$1,786.

Photographic Services \$13,927.

REGIONAL ECONOMIC EXPANSION

Business Services \$1,143,318—Barbara's Office Personnel Ottawa Ont \$24,093, Canada News-Wire Ltd Montreal Que \$2,515, Centre des Arts de la Communication Inc Montreal Que \$16,400, H V Chapman and Associates Toronto Ont \$10,551, Credit Bureau of Ottawa and Hull Ottawa Ont \$4,396, DOT Personnel Services Toronto Ont \$52,868, Dunn & Bradstreet of Canada Limited Toronto Ont \$24,071, The Employment Center Ottawa Ont \$15,113, Industrial Overload Ottawa Ont \$5,947, Manpower Business Services Ottawa Ont \$126,145, Maple Creek Animal Clinic Co Ltd Maple Creek Sask \$2,130, Miss Stacey Personnel Ottawa Ont \$64,800, Office Extras Toronto Ont \$153,456, Office Overload Co Ltd Montreal Que \$28,824 and Ottawa Ont \$54,245, Office Personnel Ottawa Ont \$121,649, Ottawa/Hull Bilingual Ottawa Ont \$41,422, Personnel Pool Ottawa Ont \$121,839, Miss 500 Selection Services Ottawa Ont \$72,731, Victor Comptometer Ltd Galt Ont \$139,818.

Consultant Services \$1,933,571—Abex Forest Development Ottawa Ont \$30,823, Acres Consulting Services Winnipeg Man \$10,000 A D I Limited Fredericton NB \$4,500, Affiliated Industrial Projects Ltd Toronto Ont \$22,079, W R Anderson Montreal Que \$5,000, Atlantic Provinces Economic Council Fredericton NB \$7,100, Gordon A Arnott & Associates Regina Sask \$4,600, J G Arsenaault Montreal Que \$2,815, Asselin Benoit Boucher Decharme & LaPointe Montreal Que \$35,190, Atlantic Area Consultants Fredericton NB \$4,992, G Audet Pointe Gatineau Que \$9,554, D Bairstow Hull Que \$3,279, G Baker Ottawa Ont \$36,808, H R Baker Saskatoon Sask \$2,500, W M Baker Scarborough Ont \$20,429, R N Baugniot Westmount Que \$11,710, Belanger Chabot & Associates Montreal Que \$4,167, Berger Tisdell Clark & Lesly Montreal Que \$4,950, J Bigham Slave Lake Alta \$4,800 T J Bjerklund Fredericton NB \$2,506, R Bone Saskatoon Sask \$4,500, Booz Allen Public Administration Services Inc Washington DC USA \$5,000, S Bouchard Rimouski Que \$2,499, C Boudreau Corriveau & Mme Celing Ottawa Ont \$2,875, G Bourassa Outremont Que \$14,907, R Bromstein Toronto Ont \$2,500, Bryden Ltd Ottawa Ont \$4,526, W P B Caldwell Montreal Que \$13,579, A M Campbell Saskatoon Sask \$9,540, R M Campbell Halifax NS \$3,250, Canadian Center for Entrepreneurial Studies Toronto Ont \$7,360, Canplan Consultants Ltd Halifax NS \$40,000, R Carmichael Fredericton NB \$4,257, B A Carroll Edmonton Alta \$3,051, Centre de Recherches en Developpement Economique Montreal Que \$13,868, CERTEC Incorporated Montreal Que \$4,553, E F Chatterton & Associates Halifax NS \$18,500, J Ciasnocha Saskatoon Sask \$4,412, F Clipsham Hull Que \$5,126, Consultantgroup Ltd Saskatoon Sask \$2,500, P Copes Vancouver BC \$6,983, G A Corriveau Montreal Que \$9,575, C & S Associates Ltd Fredericton NB \$19,000, A D'Amours Sherbrooke Que \$7,488, G Dargie Charlottetown PEI \$13,490, J D'Astous Ottawa Ont \$3,947, P K Datta Ottawa Ont \$12,772, L Des Ormeaux Scoudouc NB \$5,000, Development Planning Associates Limited Halifax NS \$4,785, M Devine St John's Nfld \$2,835, F Driscoll Aylmer Que \$3,831, C Dudley Ottawa Ont \$3,000, Elle Hotesses et Manequins Quebec Que \$11,634, Enviroclean Limited Willowdale Ont \$5,100, Ernst & Ernst Edmonton Alta \$2,501, Ernst & Ernst Winnipeg Man \$12,882, M Ferguson Ottawa Ont \$2,520 L Fournier Ottawa Ont \$3,325, D W Gallagher Chester NS \$7,662, N W Gilliat Slave Lake Alta \$18,070, Government of Canada—Agriculture Ottawa Ont \$4,101; Central Mortgage & Housing

Corporation Ottawa Ont \$21,320; Industry Trade & Commerce Ottawa Ont \$60,000; Labour—Statistics Canada Ottawa Ont \$4,047 and Supply & Services—Bureau of Management Consultants Ottawa Ont \$590,688, W W Graham Ottawa Ont \$7,636, H Hill Lac la Ronge Sask \$3,641, G Houde Hull Que \$4,708, Informica Ltd Ottawa Ont \$3,889, Institut National de Recherche Quebec Que \$9,775, Institute of Northern Studies Saskatoon Sask \$8,083, Inter-Info Associes St Eustache Que \$3,850 B R Jouandet Montreal Que \$2,439, Kates Peat Marwick & Co Toronto Ont \$18,850 and Montreal Que \$14,742, M Kawaja Montreal Que \$5,000, R Kerr Ottawa Ont \$4,840, H W Kitching Moffat Ont \$4,084, J D Koppnaes Engineering Bedford NS \$4,197, R S Lang Downsview Ont \$5,836, Laurentian Institute Ottawa Ont \$23,131, A MacIntyre Sydney NS \$2,714, R Malcolm St John's Nfld \$3,452, Mansfield Consulting Group Toronto Ont \$21,739, N Matossian Brome County Que \$5,000, R I McAllister Halifax NS \$3,734, McCarter Nairne & Partners Vancouver BC \$5,000, S McNally Ottawa Ont \$2,748, Memorial University St John's Nfld \$2,780, D Mercier Vanier Ont \$5,584, H Morrisette Ottawa Ont \$2,700, N Moyer Moncton NB \$5,000, M Nardone Ottawa Ont \$4,960, Nova Scotia Research Foundation Dartmouth NS \$4,528, Ontario Research Foundation Sheridan Park Ont \$4,910, Operations Research Industries Silver Springs Maryland USA \$4,117, S E Pearson Ottawa Ont \$2,353, J T Phalen Ottawa Ont \$3,350, P & M Associates Winnipeg Man \$10,000, L E Poetschke Ottawa Ont \$45,248, C C Potter Montreal Que \$13,300, Price Waterhouse & Co Ottawa Ont \$40,235, Radial Communication Group Inc Montreal Que \$26,460, Research & Productivity Council Fredericton NB \$12,656, L Rivel Montreal Que \$6,349, RPC Ltd Winnipeg Man \$6,850, P S Ross & Partners Toronto Ont \$22,509 and Montreal Que \$8,174, D J Sandell Winnipeg Man \$4,300, Sawchuk & Peach Sudbury Ont \$7,500, Scanada Consultants Ltd Halifax NS \$4,533, Scott & Hart Associates Ottawa Ont \$3,750, J Sears Antigonish NS \$2,150 M Shoub Montreal Que \$5,957, G C Simms Goose Bay Labrador Nfld \$22,323, H Singh Ottawa Ont \$2,750, M G Smith Vancouver BC \$6,606, J C Stabler Saskatoon Sask \$10,751, Steel Company of Canada Toronto Ont \$45,704, Stevenson & Kellogg Ltd Toronto Ont \$4,746, S R Stiven Ottawa Ont \$3,167, Surveyor Nenniger & Chene Inc Montreal Que \$18,669, D J Sutherland Kelowna BC \$2,295, M J Sutherland Halifax NS \$4,659, P Swan Halifax NS \$4,771, Travers Forest Products Ltd Toronto Ont \$9,865, University of Saskatchewan Regina Sask \$3,500, Urwick Currie & Partners Ltd Toronto Ont \$3,957 P J Welden Ottawa Ont \$4,633, B Werth Ottawa Ont \$4,000, D L Wineberg Ottawa Ont \$2,069, P Wood Ottawa Ont \$6,830, Woods Gordon & Co Toronto Ont \$51,015.

Data Processing Services \$708,784—Alphatext Limited Ottawa Ont \$76,551, APEC Fredericton NB \$5,000, Consultantgroup Ltd Saskatoon Sask \$3,000, Datacap Ltd Ottawa Ont \$15,303, Data Logic Canada Ltd Ottawa Ont \$83,705, Government of Canada—Department of Finance Ottawa Ont \$3,083 and Department of Supply & Services Ottawa Ont \$18,791, IBM (Canada) Ltd Don Mills Ont \$35,066, Infodata Ltd Toronto Ont \$8,500, Intellitech Canada Ltd Ottawa Ont \$11,638, Quasar Systems Ltd Ottawa Ont \$58,279, SASK COMP Regina Sask \$17,869, University of Saskatchewan Regina Sask \$2,122, IP Sharp Associates Limited Toronto Ont \$5,027, Systems Dimensions Softwarehouse Ltd Ottawa Ont \$363,248.

REGIONAL ECONOMIC EXPANSION—Concluded

Engineering Services \$211,714—Associated Engineering Services Ltd Regina Sask \$32,061 and Edmonton Alta \$17,927, Catterall Wright Ltd Saskatoon Sask \$2,546, Engineering Management Services Croscan Limited Saskatoon Sask \$3,000, Enviroclean Limited Willowdale Ont \$12,066, EPEC Consultants Regina Sask \$5,088, Foundation of Canada Engineering Corporation Limited Toronto Ont \$2,924, J H Hogg & Associates Ltd Medicine Hat Alta \$3,352, International Water Supply Limited Saskatoon Sask \$3,302, Keith Consulting Engineers Regina Sask \$14,170, The Mansfield Consulting Group Limited Montreal Que \$9,875, J P Mollard & Associates Ltd Regina Sask \$11,996, Reid Crowther & Partners Limited Regina Sask \$25,128, Shawinigan Engineering Co Ltd Montreal Que \$10,778, Stanley Associates Engineering Ltd Calgary Alta \$4,877, Underwood McLellan & Associates Ltd Edmonton Alta \$19,158, Saskatoon Sask \$6,428 and Winnipeg Man \$3,314, W L Wardrop & Associates Ltd Winnipeg Man \$19,044.

Honoraria \$29,458—W A Jenkins Truro NS (Canadian Council on Rural Development) \$2,000.

Photographic \$160,480—Burnett Resource Surveys Calgary Alta \$2,037, Government of Canada—National Film Board Ottawa Ont \$153,128.

Scientific and Research \$1,979

Miscellaneous \$380,157—Canadian Corps of Commissioners Ottawa Ont \$44,746, Clarkson Gordon & Cie Montreal Que \$3,000, Dupperon Services Saskatoon Sask \$4,200, Government of Canada—Department of Supply & Services Ottawa Ont \$157,360 and Treasury Board Ottawa Ont \$7,500, W A McKnight Kindersley Sask \$5,840, Modern Building Cleaning Regina Sask \$15,360, Systems Dimensions Softwarehouse Ltd Ottawa Ont \$5,565, R Whitney Maple Creek Sask \$2,400.

SCIENCE AND TECHNOLOGY**Ministry of State**

Consultant and Contract Services \$2,076,804—P Allard Montreal Que \$4,750, P Bournival Ottawa Ont \$26,680, V G Bradley Ottawa Ont \$4,998, Canadian Engineering Manpower Council Ottawa Ont \$2,000, Canadian Facts Co Ltd Toronto Ont \$3,359, Canadian Operational Research Society Dollard des Ormeaux Que \$3,750, Centre Culturel et Linguistique Farès Ltee Montreal Que \$2,300, T E Clarke Ottawa Ont \$2,985, A J Coleman Kingston Ont \$7,800, B P Curley Ottawa Ont \$4,716, G S Davies Waterloo Ont \$4,350, Decision Systems Inc Toronto Ont \$14,832, O Dubas Cantley Que \$11,000, F A Edwards Ottawa Ont \$5,444, N J Gogan St John's Nfld \$6,090, Government of Canada—Department of Supply and Services Ottawa Ont \$10,902 and Statistics Canada Ottawa Ont \$1,600,155, R Grasley Toronto Ont \$12,750, G M Griffiths Ottawa Ont \$18,900, E B Harvey Toronto Ont \$4,800, Kates Peat Marwick and Co Toronto Ont \$51,000, R F Keith Waterloo Ont \$4,150, G M Kirby Ottawa Ont \$8,067, A A Lane Ottawa Ont \$3,696, Philip A Lapp Ltd Toronto Ont \$18,750, M Lauzier Ottawa Ont \$3,120, J L Legg Ottawa Ont \$2,550, J Leidner Colombes France \$2,400, M Martel Ottawa Ont \$7,629, Mosaic Consultants Ottawa Ont

\$29,329, S Munroe Ottawa Ont \$2,600, M Ouellet Quebec Que \$3,080, H E Petch Waterloo Ont \$2,450, G A Porkolab Vancouver BC \$4,440, J Proulx Laval Que \$2,925, Queen's University Kingston Ont \$15,783, M Schiff Ottawa Ont \$5,659, Scitec Ottawa Ont \$5,000, B Siegel Ottawa Ont \$3,441, H L Smith Ltd Ottawa Ont \$32,500, Systems Approach Ltd Ottawa Ont \$17,202, TOR Consult International Canada Ltd Montreal Que \$12,300, G Y Tremblay Montreal Que \$14,472, Undersea Research Ltd Toronto Ont \$33,777, Quebec University Quebec Que \$11,740, L Vagianos Halifax NS \$2,400, I Warren Ottawa Ont \$5,676.

Training and Education Services \$6,582.

Protection Services \$27,050—Canadian Corps of Commissioners Ottawa Ont \$27,050.

Printing Services \$27,050—Government of Canada—Supply and Services—Printing Operations Ottawa Ont \$20,259.

Photographic Services \$43,648—Campbell Reproduction Ottawa Ont \$5,769, Canadian Government Photo Centre Ottawa Ont \$2,551, Xerox of Canada Ltd Don Mills Ont \$34,092.

Data Processing Services \$84,055—Alphatext Ltd Ottawa Ont \$10,097, Government of Canada—National Research Council Ottawa Ont \$52,514, Multiple Access Ltd Don Mills Ont \$5,198, Queen's University Kingston Ont \$4,000, Systems Approach Ltd Ottawa Ont \$12,013.

Other Business Services \$89,744—Alphatext Ltd Ottawa Ont \$6,895, Compkey Ltd Ottawa Ont \$2,095, DOT Personnel Services Toronto Ont \$2,017, Office Overload Co Ltd Ottawa Ont \$62,627, Quebec Science Sillery Que \$11,400.

Science Council of Canada**OPERATIONS PROGRAM**

Scientific Services \$2,000.

Management Consultants and Contract Research \$405,981—Air Canada—Canadian National Winnipeg Man \$4,060, J Alexander Ottawa Ont \$7,733, Arctic Institute of North America Ottawa Ont \$2,450, Association of Universities and Colleges of Canada Ottawa Ont \$5,000, Austrian Catering Service Ottawa Ont \$2,372, Capital Communications Limited Ottawa Ont \$4,825, R S Clark Ottawa Ont \$2,492, The Creative Department Inc Montreal Que \$12,635, J H deLeeuw Thornhill Ont \$4,939, C Farina Peterborough Ont \$2,693, P L Farley Ottawa Ont \$2,456, J S Feinberg Toronto Ont \$4,337, M G Gibbons Wilmslow England \$8,108, R B Gibson Toronto Ont \$2,346, J M Gilmour Montreal Que \$10,728, Hedlin Menzies & Associates Limited Toronto Ont \$72,121, Kenting Ltd Calgary Alta \$6,000, F H Knelman Santa Barbara Cal USA \$3,403, T J F Lash Toronto Ont \$4,038, M Lincourt Ottawa Ont \$3,000, I L Madere Ottawa Ont \$4,500, P I McGill Montreal Que \$3,533, T L McPhail Ottawa Ont \$5,000, G N Patterson Toronto Ont \$14,445, Project Planning Associates Limited Toronto Ont \$5,680, J C Rioux Tenaga Que \$3,870, T A Rowe Ottawa Ont \$5,268, Science Council of Canada Math Study Ottawa Ont \$48,901, T W Settle Guelph Ont \$2,016, A Shingadia Ottawa Ont \$5,103, Software Brokers Limited Oakville Ont \$26,587, R J Tabacnik Ottawa Ont \$5,123, L M Tremblay Ottawa Ont \$4,965, R W Waddell Hull Que \$2,462, Universities of: Dalhousie Halifax NS

SCIENCE AND TECHNOLOGY—Concluded

\$5,765; Guelph Guelph Ont \$6,233; Manchester Manchester England \$3,994; Sir George Williams Montreal Que \$8,769 and Toronto Toronto Ont \$8,560.

Steno and Clerical Services \$9,653—DOT Personnel Services Toronto Ont \$5,731.

Other Professional Services \$4,743—International Simultaneous Translation Services Montreal Que \$4,146.

Other Types of Services \$2,544.

SECRETARY OF STATE**ADMINISTRATION PROGRAM**

Training Educational Services \$20,234.

Health Services \$8,952.

Protection Services \$57,601—Canadian Corps of Commissioners Ottawa Ont \$9,721, Government of Canada—Department of Supply and Services Ottawa Ont \$47,880.

Consultants and Contract Research \$68,552—Allison Gordon Ottawa Ont \$5,600, Alphatext Systems Ltd Ottawa Ont \$4,624, Esmond Smith Ottawa Ont \$6,500, Government of Canada—Department of Supply and Services—Bureau of Management Consulting Ottawa Ont \$23,299 and Information Canada Ottawa Ont \$2,204, Outreach Incorporated Toronto Ont \$11,428.

Data Processing Services \$6,442—Systems Dimensions Ltd Ottawa Ont \$6,359.

Motion Picture Production and Distribution \$41,595—Government of Canada—National Film Board Ottawa Ont \$39,000.

Secretarial and Office Services \$108,990—D O T Personnel Ottawa Ont \$3,834, Industrial Overload Ltd Ottawa Ont \$12,229, Manpower Business Services Ltd Ottawa Ont \$14,867, Miss Stacey Personnel Ottawa Ont \$33,771, Office Overload Co Ltd Ottawa Ont \$19,012, Personnel Pool Ottawa Ont \$2,034, Seven-Eleven Employment Ottawa Ont \$2,649, Victor Comptometer Ltd Galt Ont \$18,017.

Other Business Services \$147,300—Alistar Justason Design Toronto Ont \$8,388, Creative Centre Montreal Que \$18,708, Emoli Eiko Ottawa Ont \$2,000, Gilles Robert & Associates Inc Montreal Que \$2,296, Graphouse Designers Ottawa Ont \$3,081, Government of Canada—Information Canada Ottawa Ont \$6,017, Interact Promotion Ltd Ottawa Ont \$2,076, N E W Designs Ottawa Ont \$2,615, Prographis Inc Montreal Que \$12,095, Outreach Incorporated Toronto Ont \$11,964, R B T Printing Ltd Montreal Que \$5,232, Stan Martyn Toronto Ont \$3,500, Some Group Ottawa Ont \$4,421.

Hospitality \$20,602.

Other Types of Services \$583.

BILINGUALISM DEVELOPMENT PROGRAM

Legal Services \$14,403—John J Robinette Moncton NB \$13,183.

Training Educational Services \$1,555.

Consultants and Contract Research \$10,265—Centre de Recherches sur l'opinion publique Montreal Que \$6,915.

Secretarial and Office Services \$12,961—Miss Stacey Personnel Ottawa Ont \$10,088.

Research and Surveys \$121,202—Murielle Bernatchez Pointe Gatineau Que \$2,059, Robin Boys Rockcliffe Ont \$4,538, Donald Cartwright Ottawa Ont \$12,702, Centre de Recherches sur l'opinion publique Inc Montreal Que \$5,000, Diane Chaperon-Lor Toronto Ont \$3,000, Lucien Gava Windsor Ont \$3,000, Francois P Gingras Burlington Ont \$2,000, Claude Lalonde Lucerne Que \$4,055, Ann Lane Ottawa Ont \$4,816, Jean Lapointe Ottawa Ont \$3,750, Pauline Leblanc Ottawa Ont \$5,848, Marcel Levesque Toronto Ont \$2,000, Louise Martin-Roy Waterloo Ont \$2,500, Neil Morrison Ottawa Ont \$28,682, Gabrielle Mouaga Ottawa Ont \$4,125, Rene-Jean Ravault Moncton NB \$3,750, Suzanne Scantland Pointe Gatineau Que \$4,334, Maurice Simoneau Ottawa Ont \$8,931, Eric Waddell Montreal Que \$4,000.

Other Business Services \$73,600—A W R Carrothers Calgary Alta \$7,050, Eleanor Duckworth Halifax NS \$4,650, Paul Fox Toronto Ont \$19,800, W Harry Hickman Victoria BC \$5,475, Leopold Lamontagne Ottawa Ont \$7,725, Francis W MacKey Quebec Que \$8,325, Yvonne Raymond Montreal Que \$7,575, A Régimbald Sudbury Ont \$6,300, Adéland Savoré Moncton NB \$4,425.

Hospitality \$5,819.

Other Types of Services \$2,252.

ARTS AND CULTURE PROGRAM

Training Educational Services \$2,490.

Consultants and Contract Research \$452,362—Canadian Facts Co Limited Toronto Ont \$3,200, Government of Canada—Department of Supply & Services—Bureau of Consulting Management Ottawa Ont \$42,880 and Statistics Canada Ottawa Ont \$340,480, Web Offset Publications Limited Don Mills Ont \$9,891, William Bragg Ottawa Ont \$19,950, Woods Gordon & Co Montreal Que \$4,000.

Motion Picture Production \$16,958.

Photography Services \$22,253.

Secretarial and Office Services \$19,480—Ottawa—Hull Bilingual Ottawa Ont \$2,010, Miss Stacey Personnel Ottawa Ont \$15,447.

Research and Surveys \$171,393—The Bells (Kevin Hunter Associates) Dollard des Ormeaux Que \$3,500, Allan Brady Ottawa Ont \$3,500, The Canadian Chess Championship 1973 Ottawa Ont \$5,000, Canadian Craftsmen's Association Ottawa Ont \$5,000, Canlit Incorporated Toronto Ont \$2,500, La Cie Woods & Gordon Montreal Que \$2,500, F E Cochran Ottawa Ont \$7,950, Marcia Couelle Montreal Que \$2,000, Eric de Gaspé Hay Murphy Ottawa Ont \$2,170, Lise Fayolle Paris France \$2,500, Jean-Pierre Ferland Montreal Que \$3,000, Festival des Raftsmen de Hull Inc Hull Que \$6,000, Garden Bros Circus Montreal Que \$3,650, Louise Lemieux Ottawa Ont \$2,500, Guy Mauffette Montreal Que \$10,000, James McPhee & Associates Toronto Ont \$10,750, Doug Miller Toronto Ont \$2,246, Ottawa Bicycle Club Ottawa Ont \$2,000, Ottawa-Hull Hydroplane Club Boucherville Que \$20,000, Christian Rasselet Saint Lambert Que \$4,095, Thomas Shandel Vancouver BC \$3,840, Société de Développement de l'Industrie cinématographique canadienne Montréal Que \$6,199, Bob Sutherland Toronto Ont \$3,000, Swinging Shepherd Enterprises Ltd Toronto

SECRETARY OF STATE—Continued

Ont \$6,000, John Turner Ottawa Ont \$3,100, Jim Wegg Toronto Ont \$2,869, Milton Wright Victoria BC \$6,000, Ritchie Yorke Toronto Ont \$2,000, Andrea Young Toronto Ont \$2,625.

Other Business Services \$120,898—Government of Canada—National Film Board Ottawa Ont \$37,092, Hand Chemical Industries Ltd Milton Ont \$18,300, National Arts Centre Ottawa Ont \$21,130.

Hospitality \$41,468—National Arts Centre Ottawa Ont \$11,964.

Other Types of Services \$1,893.

EDUCATION SUPPORT PROGRAM

Training Educational Services \$771.

Consultants and Contract Research \$73,000—Government of Canada—Statistics Canada Ottawa Ont \$69,000.

Data Processing Services \$3,625.

Research and Surveys \$7,210—Kenneth Battle Ottawa Ont \$4,160, Zachariah Kay Ottawa Ont \$3,000.

Other Types of Services \$2,363.

TRANSLATION PROGRAM

Training Educational Services \$201,162—University of: Laval Quebec Que \$28,815, Laurentian Sudbury Ont \$4,273; Montreal Montreal Que \$120,525; Ottawa Ottawa Ont \$33,904 and Quebec Trois-Rivieres Que \$3,863.

Consultants and Contract Research \$147,000—University of: Lakehead Thunder Bay Ont \$25,000 and Montreal Montreal Que \$122,000.

Data Processing Service \$110,348—Automation Center Ottawa Ont \$30,559, Systems Dimensions Ltd Ottawa Ont \$78,380.

Secretarial and Office Services \$165,302—Barbara's Office Ottawa Ont \$11,635, Bilingual Personnel Ottawa Ont \$6,898, Employment Centres Ottawa Ont \$2,866, Manpower Business Ottawa Ont \$6,604, Miss Stacey Personnel Ottawa Ont \$26,919, Miss 500 Ottawa Ont \$2,061, Office Personnel Ottawa Ont \$26,601, Ottawa-Hull Bilingual Ottawa Ont \$74,276, Personnel Pool Ottawa Ont \$3,331.

Interpreters' Fees \$240,753—Linda Anderson Montreal Que \$3,875, G BelKov Ottawa Ont \$2,480, Pierre de Bellefeuille St Eustache Que \$2,250, W Belly Ottawa Ont \$2,125, D Bourgeois Montreal Que \$2,875, Brenda Bullock Hull Que \$10,395, Dan Chiang Calgary Alta \$2,200, L A Cote Hull Que \$7,550, Leon Delpierre Dollard des Ormeaux Que \$6,035, Jennifer Dykstra Rosemere Que \$2,250, C Groenendaal Pointe-Claire Que \$3,000, Yun-Lin Ho Winnipeg Man \$6,950, Inter-Info Conferences Services St-Eustache Que \$21,558, L Lozano Guelph Ont \$2,563, Christine Massieu Montreal Que \$2,875, George Melnekov Ottawa Ont \$7,580, Roland Morin Montreal Que \$7,240, Eva Nagy St Bruno Que \$3,250, Caro Ouimet Lucerne Que \$8,970, Nicolas Pervashin Montreal Que \$2,295, Raisa Poretski Ottawa Ont \$3,816, Claude Richard Montreal Que \$9,345, D Saharow Ottawa Ont \$4,300, Taous Selhi Longueuil Que \$6,495, B Tell Clarkston Ont \$4,500, T Thorpe Ottawa Ont \$3,040, Maria Tosaj Montreal Que \$7,130, S Trenner Montreal Que \$5,755, Josée Van Ameringen Toronto Ont \$2,500, M Zimmerman Montreal Que \$7,438.

Translation Fees \$1,447,070—Miriam Abileah Montreal Que \$12,737, Actra Translations Ottawa Ont \$12,057, Adga Limited Ottawa Ont \$4,753, Dikran Aganian Outremont Que \$5,522, A Alder Toronto Ont \$8,302, Ursula Anderson Ottawa Ont \$2,808, Pierre Archambault Ottawa Ont \$4,995, Elmiro Argento Ottawa Ont \$5,249, Jean Arvis Quebec Que \$7,944, Violet Bamber Calgary Alta \$3,940, Manuel Bandres Willowdale Ont \$6,033, Marie-Christine Baudouin Ottawa Ont \$3,174, Jules Beaugrand-Champagne Ville St Laurent Que \$12,616, Jean-Pierre Beccat Montreal Que \$2,220, Michel Beland Montreal Que \$2,027, Massue Belleau Laval Que \$7,164, Jeannine Belanger Montreal Que \$5,925, H Bennet Ottawa Ont \$4,055, Bilingual Services Reg'd Ottawa Ont \$5,095, Christine Billington Ottawa Ont \$3,884, Pier F Bitossi Ottawa Ont \$12,901, H E Bjornestad Kingston Ont \$2,990, Blouin Translations Ltd Ottawa Ont \$4,248, A Boch Ottawa Ont \$2,365, Paul Bouchart Dorval Montreal Que \$16,037, John Leslie Boffin Dollard des Ormeaux Que \$2,702, Jeanne Bourque Outremont Que \$7,069, Herve Brillet Ottawa Ont \$2,387, Yollande Burchell Ottawa Ont \$4,302, Jan Uwe Burnham Chalk River Ont \$2,714, Caille Raffet Zelnuk et Associates Montreal Que \$26,556, Lise Castonguay Hull Que \$4,045, Dan Chambers Ottawa Ont \$2,913, Nicole Chamsi Montreal Que \$4,485, Henri Charbonneau Ottawa Ont \$5,498, Leo-Paul Chartrand Vanier Ont \$2,960, E H Chang Willowdale Ont \$3,920, H G Classen Ottawa Ont \$9,330, M J O Conen Ottawa Ont \$3,189, Conseillers d'Information—Documentation Montreal Que \$10,565, Corporate Translation Bureau Montreal Que \$9,330, Guy Cote Montreal Que \$7,912, Nancy Cote Montreal Que \$8,067, James Watson Cox Ottawa Ont \$6,428, J P Coty Montreal Que \$3,759, N Dambergs Halifax NS \$5,738, Beatrice De Foucault Ottawa Ont \$2,056, David De La Cherrotiere Victoria BC \$13,496, Jacques De La Cherrotiere Quebec Que \$2,345, Madeleine De La Jonquiere Montreal Que \$7,236, C de Leucktenberg Ottawa Ont \$5,286, Felix Dewonk Vedder Crossing BC \$8,640, Jean Digras Ottawa Ont \$2,950, Georges Dorval Ottawa Ont \$10,079, Georges De Pistolekors Montreal Que \$2,278, Guy & Hélène Debonnet St Boniface Man \$3,027, Guillaume Dunn Hull Que \$4,704, Delisle Deschenes & Leroux Enr Sherbrooke Que \$4,995, Johan Eggers Montreal Que \$3,982, Fernand Falcier Ottawa Ont \$4,853, K M Finch Mont St Hilaire Que \$2,336, Guillaume Fortmann Montreal Que \$5,218, H P Fox Ottawa Ont \$2,102, L M Fratta Ottawa Ont \$4,577, D G Fry Picton Ont \$4,770, Robert P Fuhrman Etobicoke Ont \$5,982, Jacques Fortin Ottawa Ont \$2,718, Claude Gardell Kemptville Ont \$6,056, Nelly Garnier Sherbrooke Que \$3,493, Henriette Germain Montreal Que \$5,615, Monique Granier Longueuil Que \$3,382, G B Publicite Montreal Que \$4,055, Jean-Marc Goucevic Montreal Que \$2,578, Denys Goulet Ottawa Ont \$4,980, K G Gupta Ottawa Ont \$2,127, Joan Harrison Ottawa Ont \$2,594, H R Hayes Ottawa Ont \$5,110, A Henriguez Ottawa Ont \$2,865, J Horvath Ottawa Ont \$6,762, Henry Hendley Ottawa Ont \$2,865, Peter Hyde & Associates Ottawa Ont \$28,309, Edouard Houle Montreal Que \$3,501, Camille Hudon Ottawa Ont \$8,136, Dmytro Ijewliav Toronto Ont \$3,034, Inter-Info Conferences Services St Eustache Que \$4,729, Makoto Inaba Vanier Ont \$5,883, Paul Jacques Quebec Que \$2,269, P M Jangaard Darlmerith NS \$2,673, K Jawarsky Ottawa Ont \$5,041, Yves Jean Kentville Kings County NS \$14,052, Claude Jungenger Ottawa Ont \$3,849, Miloslav Kulab Ottawa Ont \$2,711, M Kanellakos Ottawa Ont \$11,750, Alga Kellner Ottawa Ont \$2,857, Anna Kleinert St Hubert Que \$5,669, M J Kruzynski Mont St Hilaire Que \$5,086, M J Lacube

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Nice France \$2,007, Michele La Faille Montreal Que \$2,367, Marcel Lagrenade Montreal Que \$6,083, Roger Laissy Montreal Que \$3,339, Robert Lang Ottawa Ont \$11,602, Leopold Lamontagne Ottawa Ont \$2,068, David Levy Don Mills Ont \$3,500, Christian Lapointe Ottawa Ont \$2,888, A Lozano Ottawa Ont \$2,770, Pierre Lasseire Ottawa Ont \$5,862, Vartan Lucassian Longueuil Que \$2,499, Les Traducteurs Medicaux Montreal Que \$11,731, Les Traductions Nautibus Ltee Quebec Que \$23,062, Les Traductions Sautemet Ottawa Ont \$22,078, Leyder Enregistre et Associes Montreal Que \$29,454, Jacques Lethuillier Montreal Que \$2,619, Luis Lozano Guelph Ont \$2,254, E J MacDougall Dundas Ont \$12,254, J M MacLennan Ottawa Ont \$9,675, Douglas McKenna Valleyfield Que \$6,120, Clare Malles Ottawa Ont \$2,116, Fred Mori Ottawa Ont \$4,669, P G E Marchal Ottawa Ont \$3,170, Denyse McClelland Ottawa Ont \$2,259, Alexandre Monkligne Ottawa Ont \$3,403, François Meunier Ottawa Ont \$3,058, Roland Morin Montreal Que \$2,750, Lucienne Muller Ottawa Ont \$12,991, Guy Mirabeau Ottawa Ont \$6,312, Adel Mishriki Montreal Que \$2,323, M Hun & Assoc Ltd Montreal Que \$21,566, M T S Toronto Ont \$2,359, Vladimir Nekrassoff Ottawa Ont \$29,728, Georges Neray Montreal Que \$14,606, S Nowacki Ottawa Ont \$3,219, Diane Norak Ottawa Ont \$9,779, J Nowosielski Montreal Que \$18,404, E Ombolt-Jensen Ottawa Ont \$2,850, Osgoode Technical Translations Toronto Ont \$13,744, Adrien O'Sullivan Spruce Grove Alta \$2,013, I I Panhuyzen Toronto Ont \$2,428, Paul Paradis Montreal Que \$8,814, Jean-Paul Partensky Montreal Que \$4,414, Jean-Paul Papineau Couture Montreal Que \$3,476, P Pelletier Ottawa Ont \$2,151, Jean-Marie Poirier & Cie Pointe Claire Que \$13,747, Public Services Ltd Montreal Que \$12,464, Rudolf Payer Williamstown Ont \$3,251, G O H Poulsen Ottawa Ont \$2,311, Jacqueline Pegaz Ottawa Ont \$6,957, Chantal Perlot Hull Que \$6,878, Mary Placie Lachine Que \$2,329, Jean-Marc Poliquin Ottawa Ont \$3,817, Jean-Pierre Quayano Montreal Que \$13,332, H E Sigurd Ottawa Ont \$9,189, G Smirnoff Tenaga Que \$2,286, Markland Smith Montreal Que \$9,245, H Slowkowski Ottawa Ont \$2,837, Elfie Staub Dollard des Ormeaux Que \$2,008, Peter Stevens Rexdale Ont \$7,803, J Smeeton Westmount Que \$4,966, Sotravia Traductions Techniques Enr Ottawa Ont \$40,643, Janine Sargent Kanata Ont \$3,000, Dora Sorell Montreal Que \$9,745, Omer Taillefer Ottawa Ont \$2,910, T Thorpe Ottawa Ont \$10,408, Gino Totti Hazeldean Ont \$2,190, Denise Theriault Montreal Que \$2,212, Transcrib Verdun Que \$3,858, Kazubo Tamura Conynnyhan Pa USA \$2,560, Sadahiko Tamura Conynnyhan Pa USA \$2,560, Liisa Turkeli Ottawa Ont \$3,552, Eve Valiquette Ottawa Ont \$10,799, M L C Van der Bergh Montreal Que \$2,104, H P Vincent Montreal Que \$8,529, M Warkentyne Victoria BC \$2,144, Claudine Worblensky Ottawa Ont \$5,801.

Other Business Services \$44,876—L Gouadec Ottawa Ont \$3,935, J L Laloy Ottawa Ont \$3,617, Pierre Lasserre Ottawa Ont \$4,068, Guy Mirabeau Ottawa Ont \$4,778, Herve Pichon Ottawa Ont \$2,954, Jean-Marc Pelletier Ottawa Ont \$4,381, H Rombaut Ottawa Ont \$3,953, Y Vetillard Ottawa Ont \$3,530.

Other Types of Services \$4,069.

CITIZENSHIP DEVELOPMENT PROGRAM

Training Educational Services \$15,265

Protective Services \$2,846.

Consultants and Contract Research \$135,304—Institute for Behavioural Research Downsview Ont \$60,000, Survey Research Centre Downsview Ont \$67,326.

Data Processing Service \$49,832—Automation Center Ottawa Ont \$2,947, Data Cap Ltd Ottawa Ont \$8,900, Ottawa Key punch Ottawa Ont \$3,583, Systems Dimensions Ltd Ottawa Ont \$31,583.

Secretarial and Office Services \$213,322—Office Overload Co Ltd Ottawa Ont \$56,563, Ottawa Hull Bilingual Ottawa Ont \$4,627, Place du Portage Hull Que \$3,468, Miss Stacey Personnel Ottawa Ont \$98,950, Victor Comptometer Ltd Galt Ont \$16,226.

Research and Surveys \$136,816—Government of Canada—Statistics Canada Ottawa Ont \$20,103, Key-Punch Services Ltd Montreal Que \$35,600, University of Queen's Kingston Ont \$32,683, Alberta Edmonton Alta \$28,880 and Laval Quebec Que \$9,250.

Other Business Services \$650,691—Ad Hoc Ottawa Ont \$2,500, Moira Armour Toronto Ont \$5,000, Ballion Consultants Limited Montreal Que \$2,250, British Columbia Human Rights Council Vancouver BC \$2,500, Bounty Beath Toronto Ont \$4,500, Bell Canada Ottawa Ont \$13,228, Anne-Marie Bourcier Hull Que \$3,200, Nancy Burpee Rockcliffe Ont \$2,000, Canadian Association of Statutory Human Rights Agencies Ottawa Ont \$3,000, Canadian Council of Christians & Jews Halifax NS \$2,500, Carleton University Ottawa Ont \$3,000, Centre for Community Development Ottawa Ont \$4,000, Richard Chambers Ottawa Ont \$2,911, Jean Chevrier Montreal Que \$8,550, Citizen Information Council of Canada Ottawa Ont \$2,000, A Cohen & Associates Ottawa Ont \$3,410, Committee of Concern Ottawa Ont \$3,500, Commonact Inc Toronto Ont \$5,000, Charlotte Czako Ottawa Ont \$2,003, Design Workshop Incorporated Toronto Ont \$4,000, Barbara Dodge Lucerne Que \$2,975, Christiane Dodge Ottawa Ont \$3,500, Extension Division University of Manitoba Winnipeg Man \$2,000, Peter Findlay Ottawa Ont \$3,910, Robert Fulford Toronto Ont \$12,500, G B M Creative Toronto Ont \$3,750, E G Gerridzen Ottawa Ont \$2,281, David Gillick Kitchener Ont \$4,500, Sondra Gotlieb Ottawa Ont \$6,000, Jean Hamelin Quebec Que \$10,000, Freda Hawkins Toronto Ont \$4,000, Norman Hay Ottawa Ont \$9,200, C Heroux Montreal Que \$4,384, Penny Hildahl Calgary Alta \$4,972, Ian Hunter Ottawa Ont \$4,375, Institute of Public Affairs Halifax NS \$3,300, International Cinemedia Centre Ltd Montreal Que \$2,500, Alistair Justason Toronto Ont \$2,500, Lady Bountiful Toronto Ont \$4,296, Judith A Lawrence Toronto Ont \$5,000, Louise Lemieux Ottawa Ont \$2,400, Liaison Committee of Community Information Centres Hamilton Ont \$3,500, Ligue des droits de l'homme Montreal Que \$2,500, L'Institut Canadien d'Education des Adultes Montreal Que \$5,000, MacLean Hunter Video Toronto Ont \$8,921, Michael McEwen Ottawa Ont \$3,600, Media Co-op Service Ltd South Halifax NS \$4,550, Susan Migus Ottawa Ont \$2,797, Eric Miller Toronto Ont \$4,000, Gloria Montero Toronto Ont \$3,750, Movement for Citizen Voice and Action Halifax NS \$4,000, National Association of Friendship Centres Thunder Bay Ont \$48,000, National Indian Brotherhood Ottawa Ont \$5,000, Ontario Anti-Poverty

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Organization Toronto Ont \$2,700, Ontario Institute for Studies in Education Toronto Ont \$11,500, Ottawa Women's Centre Ottawa Ont \$3,000, Pacific Association of Communication in Friendship Centres Burnaby BC \$4,000, Pacific Community Self-Development Society Victoria BC \$3,000, Enid Page Ottawa Ont \$3,079, Parallel Institute for Community and Regional Development Montreal Que \$4,000, Peace in this House Inc Winnipeg Man \$3,000, Joyce Penner Ottawa Ont \$3,000, Pollution Probe Toronto Ont \$3,400, Nicole Poirier Montréal Qué \$4,827, Radio Free Women/Radio Libre Femmes Toronto Ont \$2,000, Delva J Rebin Aylmer Que \$3,300, Anthony Richmond Downsview Ont \$5,000, Robin Bush Associates (Designers) Limited Toronto Ont \$6,500, William Edward Savage Winnipeg Man \$5,144, Brian Segal Ottawa Ont \$4,600, Doris Shackleton Ottawa Ont \$5,025, Sylvia Spring Toronto Ont \$4,000, Teled Video Services Association Halifax NS \$3,500, Ann Van Leeuwen Thompson Ottawa Ont \$4,000, Eleanor Thompson Ottawa Ont \$2,250, Maria Jane Touzel Montreal Que \$2,192, W M Tsang Ottawa Ont \$2,482, Eileen Turcotte Ottawa Ont \$3,000, Erskine M Turpin Ottawa Ont \$2,000, Vancouver Status of Women Council Vancouver BC \$3,125, R L Weekes Smiths Falls Ont \$2,500, Barbara Wilgress Rockcliffe Ont \$3,308, Andrea Williams Toronto Ont \$3,000, Wired World Inc Kitchener Ont \$4,500, Women's Centre St John's Nfld \$2,000, David Young Tenaga Gatineau County Que \$4,761, Sheila Zimmerman Ottawa Ont \$8,700.

Hospitality \$45,114.

Other Types of Services \$2,424.

CITIZENSHIP REGISTRATION PROGRAM

Training Educational Services \$866.

Protection Services \$4,781.

Secretarial Services \$36,176—Office Overload Co Ltd Ottawa Ont \$27,469, Miss Stacey Personnel Ottawa Ont \$6,016.
Research and Surveys \$62,400—Algonquin College—Professional and Career Programs—Ottawa Ont \$52,500.

Hospitality \$5,491.

Other Types of Services \$5,295.

Canadian Film Development Corporation

Accounting Fees \$3,054.

Legal Fees \$23,023—Joseph Beaubien Montreal Que \$23,023.

Advisors \$39,142—Carole Legault Montreal Que \$13,437, E J Rouse Toronto Ont \$16,012, D Sauvage Montreal Que \$9,692.

Script Readers \$20,510.

National Film Board

Film Makers' Fees \$1,216,167—Adca Film Inc Montreal Que \$13,485, A Alexander Montreal Que \$7,936, C Allaire Montreal Que \$2,830, P Amiguet Montreal Que \$2,108, F Bairstow Beaufort Que \$2,700, L Banville Plessisville Que \$6,000, Bathurst College Bathurst NB \$11,175, F Belanger St Benoit Que \$5,400, C Bennett Montreal Que \$8,271, C Bernier Montreal Que \$6,305, M Blackburn Montreal Que \$7,700, P Bochner Montreal Que \$9,465, R Booth Montreal Que \$2,090, D Brittain Westmount

Que \$26,354, M A Brouillard Montreal Que \$3,030, C Brow Montreal Que \$4,100, D Buchsbaum Montreal Que \$6,000, G Budner Montreal Que \$17,250, R Campbell Boonton NJ USA \$3,940, M Cannell Montreal Que \$15,180, Canadian Broadcasting Corporation Toronto Ont \$19,299, R Capener Montreal Que \$9,856, B Carriere Montreal Que \$2,281, A Carroll Westmount Que \$2,010, C Chazel Chambly Que \$3,010, J Chiperzak Montreal Que \$4,960, Chrysador Enterprises Enrg Montreal Que \$2,565, Cinelume Productions Inc Montreal Que \$2,860, Cinepoum Enrg Montreal Que \$13,765, A Corriveau Longueuil Que \$2,560, I Cowling Sambro NS \$3,430, Crawley Films Ltd Ottawa Ont \$2,320, M Crouillière Montreal Que \$3,423, M Daemen Outremont Que \$2,874, C M Daniel Montreal Que \$7,822, M Dansereau Montreal Que \$6,750, E De Bayser Montreal Que \$6,600, E De Longue Epée Montreal Que \$2,080, Y Dion Laval Que \$9,175, R Dorn Don Mills Ont \$10,000, P Driesen Montreal Que \$3,100, J Drouin St Laurent Que \$4,710, F Dubé Montréal Que \$6,941, M Duckworth Montreal Que \$10,325, P Dumas St Hilaire Que \$2,020, C Duquette Montreal Que \$3,100, J Evans Vancouver BC \$2,000, R Favreau Montreal Que \$8,750, M Feaver Montreal Que \$3,300, Filmwest Associates Ltd Montreal Que \$3,598, P Foldes St Laurent Que \$2,500, A Forcier Boucherville Que \$7,000, M Forest Montreal Que \$2,293, H Foulds Maple Bridge BC \$4,600, L Fruchtman Montreal Que \$3,896, W Fruet Toronto Ont \$5,500, S Gabori Montreal Que \$6,444, J Gagné Montreal Que \$6,500, A Gagnon Montreal Que \$10,100, L Gagnon Montreal Que \$5,555, S Garand Montreal Que \$4,305, M Gauthier Montreal Que \$9,400, R Gauthier Sherbrooke Que \$3,900, V Gauthier Montreal Que \$16,145, Gemini Productions Ltd Toronto Ont \$15,400, M Gervais Montreal Que \$2,205, S Giguere Montreal Que \$4,000, H Girard Montreal Que \$8,640, P Girard Montreal Que \$3,810, R Glover Montreal Que \$13,512, J Golick Montreal Que \$2,800, J P Goulet Montreal Que \$2,501, M Guay Montreal Que \$8,648, M H Guillemin Montreal Que \$3,500, S Hamer Vancouver BC \$2,300, J Harris Glen Robertson Ont \$4,800, G Hardy Montreal Que \$2,300, M Hebert Montreal Que \$15,000, D Hefferman Montreal Que \$7,973, F Hotte Montreal Que \$2,400, S Humble St Laurent Que \$2,025, C Jobin Montreal Que \$6,672, J Kalnin Vancouver BC \$2,050, R Karstens Montreal Que \$2,343, T Kennedy Montreal West Que \$16,875, A Kitkanuk Montreal Que \$11,962, J Klein Montreal Que \$6,800, F Labonté Montreal Que \$10,239, R Langley Green Valley Ont \$2,000, B Langlois Montreal Que \$2,800, C Langlois St Luc Que \$7,666, F Lazarus Montreal Que \$5,000, C Leaf St Laurent Que \$11,065, S Leblanc Montreal Que \$3,110, M Leclerc Montreal Que \$9,089, A Leduc Montreal Que \$4,300, R Leiterman Productions Toronto Ont \$2,000, F Lenk Montreal Que \$4,760, J Lerman Montreal Que \$10,870, Librefilm Inc Montreal Que \$3,620, L Lupien Terrebonne Que \$2,100, E Macaulay Ile Perrot Que \$10,700, I M MacCormack Montreal Que \$13,930, B Mackay St Andrew East Que \$15,534, B McCaughy Longueuil Que \$4,874, N McGovern Vancouver BC \$2,510, P Magny Outremont Que \$3,900, E Magor Vancouver BC \$3,845, J R Marcotte Montreal Que \$4,200, A Martin Montreal Que \$6,405, D R Martin Vancouver BC \$2,776, J K Martin Charlottetown PEI \$2,420, W Mason Old Chelsea Que \$19,900, A Melançon Montreal Que \$13,720, T Mihailoff Noyan Que \$2,120, M Mitchell Cornwall Island Ont \$3,680, Mount Royal Synchro Inc Montreal Que \$3,100, T Mosher Montreal Que \$3,000, J Moss Vancouver BC \$2,000, A Murray Montreal Que \$18,050, B Nelson Malibu Beach Cal USA \$20,500, D Newman Vancouver BC

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\$4,000, W Nold Boucherville Que \$7,700, G Novak Montreal Que \$5,733, A Obomsawin Montreal Que \$14,915, Onyx Films Inc Montreal Que \$2,000, R Orioux Vancouver BC \$4,410, S Parkou Montreal Que \$2,000, I Patel Montreal Que \$12,830, S A Paterson Vancouver BC \$2,805, M Pauzé Montreal Que \$3,540, J Perlman Montreal Que \$3,250, B Petawabano Montreal Que \$3,003, R Petit Montreal Que \$4,700, J Piedra Make-Up Enrg Montreal Que \$5,345, K Pindal Ste Dorothee Que \$8,250, R Plante Sherbrooke Que \$3,900, R Poirier Montreal Que \$8,000, B Pollard Charlottetown PEI \$3,220, J Potterton Montreal Que \$8,448, E Preston Montreal Que \$9,260, Les Productions Françaises Inc Montreal Que \$4,590, Les Productions Yslet Montreal Que \$3,851, L Quesnel Montreal Que \$2,100, Y Racicot Montreal Que \$2,400, P Raymond Town of Mount Royal Que \$13,950, J Rehder Pointe Claire Que \$4,325, S Reljic Burnaby BC \$3,500, T Remerowski Montreal Que \$4,475, B Richardson Montreal Que \$11,960, B Rivard Montreal Que \$3,606, B Rivard Inc Montreal Que \$2,646, S Robertson Montreal Que \$17,772, R Robesco Montreal Que \$6,443, H V Rose Montreal Que \$4,400, L Rose Downsview Ont \$2,200, M Rousseau Montreal Que \$2,870, P Sarrazin Val David Que \$3,400, A Sauvé Montreal Que \$5,587, T Schioler Montreal Que \$4,030, E Schmidt Vancouver BC \$6,865, C Scott Toronto Ont \$2,000, L Seligman Montreal Que \$4,650, J Senecal Outremont Que \$8,545, Al Sens Animated Cartoons Vancouver BC \$2,000, R Shapley Montreal Que \$9,055, J C Simard Chibougamau Que \$4,200, J Smith Montreal Que \$8,333, N Smith Toronto Ont \$2,065, T Soomet Montreal Que \$5,340, J Strasberg Montreal Que \$13,325, Synchro Québec Ltée Montreal Que \$6,050, U Taccola Montreal Que \$2,700, J B Tard Montreal Que \$3,640, Telemontage Inc Montreal Que \$4,103, A Théberge Montreal Que \$18,510, A Thibault Montreal Que \$3,550, B Thibault Pointe Claire Que \$2,132, G Thomas Montreal Que \$8,252, D Tremblay Montreal Que \$7,750, R Tremblay Montreal Que \$2,750, C Truchon Chibougamau Que \$3,600, G Vansier Montreal Que \$2,516, P Veilleux Longueuil \$2,500, F L Wagner Westmount Que \$7,723, J Walczewski Montreal Que \$3,700, G Walker Montreal Que \$7,777, R Webber Montreal Que \$11,362, R Weinstein Pointe Claire Que \$5,600, J Weldon Montreal Que \$10,645, P Wingfield Westmount Que \$7,375, L Wright Outremont Que \$6,900.

Performers' Fees \$165,740—D Arioli Montreal Que \$2,463, E Auger Montreal Que \$3,477, B Baldero Montreal Que \$2,670, D Berryman Montreal Que \$2,216, J Berube Longueuil Que \$2,580, D Blythe Toronto Ont \$2,395, A Bonder Montreal Que \$4,617, M Duval-Carrere Montreal Que \$2,281, J Creley Toronto Ont \$3,550, C Delorimier Montreal Que \$3,150, S Gibbons Montreal Que \$3,360, S Gillard Toronto Ont \$2,830, Globe Theatre Regina Sask \$3,627, P Gobeil Sherbrooke Que \$4,842, J Godin St Hilaire Que \$4,400, R Gravel Montreal Que \$2,463, L Guilbault Montreal Que \$8,597, A Guy Sherbrooke Que \$2,098, K James Toronto Ont \$4,850, J M Lapointe Town of Mount Royal Que \$3,610, D Larochelle Montreal Que \$2,113, T Leek Toronto Ont \$3,848, M Legault Beloeil Que \$7,535, J Lemay Ste Therese Ouest Que \$3,610, Y Leroux Boucherville Que \$5,328, J Marcotte Greenfield Park Que \$2,916, W Martin Montreal Que \$5,891, J Morand Montreal Que \$3,058, D Morelle Montreal Que \$2,002, D Mouso Montreal Que \$2,950, J R Ouimet Montreal Que \$3,231, M Pageau Montreal Que \$3,625, G

Pinsent Sherman Oakes Cal USA \$10,087, R Plestina Toronto Ont \$5,106, M Pratte Montreal Que \$2,610, D Rain Stratford Ont \$2,046, J S Reid Camlachie Ont \$2,000, D Robinson Verdun Que \$2,216, P Sinclair Willowdale Ont \$4,780, P Theriault Montreal Que \$3,250, S Theriault Montreal Que \$3,621, J Thisdale Montreal Que \$3,181, M Verdon Montreal Que \$5,660, G Vigneault Montreal Que \$2,000, B Vinci Mississauga Ont \$3,000.

Musicians Fees \$64,782—Pierre F Brault Inc Montreal Que \$4,200, W Brooks Montreal Que \$3,576, Cine/Sync Ltée Montreal Que \$4,310, L Crosley Low Que \$2,176, Les Productions François Dompierre Inc Montreal Que \$11,000, C Fleming Montreal Que \$2,027, G Lavoie Montreal Que \$2,691, L Levesque Montreal Que \$2,275, B Low Westmount Que \$6,948, G Rivard Montreal Que \$4,305, N Roger Laval Que \$7,799, Synchro-Quebec Ltée Montreal Que \$8,375, Theme Variations Inc Montreal Que \$3,100, VIP Ltd Victoria BC \$2,000.

Technicians \$186,044—Jacques Aylestock Laval Que \$2,450, D Anderson Richmond B C \$2,534, S Beauchemin Montreal Que \$6,297, C Beaugrand St Hilaire Que \$5,308, W Bradley Montreal Que \$2,668, J M Brosseau Laval Que \$5,885, Roger Cadieux Enrg Montreal Que \$8,416, D Caulfield St Laurent Que \$10,461, Jacques Chevigny Enrg Joliette Que \$4,256, A Clavier Montreal Que \$12,100, A Corneau Jonquière Que \$4,244, M Drolet Lachine Que \$8,142, Paul M Dugas Ottawa Ont \$2,280, B Fauteux Montreal Que \$5,188, R Fauteux Montreal Que \$3,500, B Goussard Outremont Que \$10,061, N Ihareguy Montreal Que \$3,213, M Laroche Montreal Que \$5,817, C Lefebvre Montreal Que \$9,870, S Malovechko St Laurent Que \$7,697, L Marchand Montreal Que \$7,742, R Marcoux Montreal Que \$4,808, Hughes Mignault Enrg Montreal Que \$4,608, K O'Connell Chomedey Laval \$6,485, R O'Shaughnessy Longueuil Que \$7,807, J Paquet Boucherville Que \$6,665, G Proulx Laval Des Rapides Que \$9,447, J Rousseau Notre Dame du Sacre Coeur Que \$3,202, R Skerrett St Hubert Que \$7,745, Techaid Ltée Montreal Que \$4,454, A Warwick Montreal Que \$2,694.

Consultants and Researchers \$55,567—Paul Azaroff Vancouver BC \$2,000, T Ballantyne St Andre East Que \$4,200, Y Boulanger Longueuil Que \$6,000, B Globus Montreal Que \$3,162, B Greene Montreal Que \$11,200, N Kostash Toronto Ont \$3,875, J Petersen Hampton NB \$2,000, The Public Policy Concern Ottawa Ont \$4,000, D Smith Montreal Que \$3,150, G Therien Montreal Que \$7,470, C Turner Toronto Ont \$5,565, C Wright Halifax NS \$2,945.

Writers \$90,426—G Crawford St Jean Que \$10,800, A Douenard Montreal Que \$2,850, J C Germain Montreal Que \$2,500, N Gregoire L'Acadie Que \$7,750, J Jacob Ste Petronille Que \$9,500, J Leclerc Tracy Que \$3,400, P Madden Westmount Que \$6,820, Mogumedia Inc Montreal Que \$5,000, Morgan and Bronstein Inc Montreal Que \$10,000, E Reid Montreal Que \$2,500, M Sabourin Beloeil Que \$6,322, M Sabourin Montreal Que \$4,114, A Schwartz Montreal Que \$7,870, P Turgeon Montreal Que \$11,000.

Other Services Fees \$888,939—J Archambault Montreal Que \$5,420, L Archambault Montreal Que \$4,252, I Ball Montreal Que \$4,016, H Barash Montreal Que \$6,285, G Bradleys Thunder Bay Ont \$3,045, Bathurst College Bathurst NB \$4,513, J R Beauchesne Montreal Que \$2,465, J Beaudoin Montreal Que \$9,407, Birmingham and Wood Vancouver BC \$3,810, A Blanchard Montreal Que \$7,683, D Book Vanier Ont \$9,250, J Boucher Pierrefonds Que \$14,428, Brais Frigon Hanley Brett and Minty Ottawa Ont

SECRETARY OF STATE—Continued

\$17,488, T Brennan Montreal Que \$2,650, F Brunelle Montreal Que \$12,700, Canadian Corps of Commissioners Montreal Que \$138,072, Canadian Film Institute Ottawa Ont \$15,000, H Caron Montreal Que \$2,998, G Charbonneau Laval Que \$2,050, M Collet Winnipeg Man \$2,800, L Comeau Halifax NS \$8,404, M Dauphinais Montreal Que \$4,000, Dauphinais et Charbonneau Montreal Que \$3,076, K Day Calgary Alta \$3,600, P Desrosiers Montreal Que \$2,000, P Dessureault Ottawa Ont \$4,200, Deutsches Filmzentrum E V Bonn Germany \$5,015, J De Visser Toronto Ont \$10,300, K De Volpi Town of Mount Royal Que \$3,485, J Douville Montreal Que \$26,353, A Dory Montreal Que \$4,360, J Douglas Montreal Que \$2,425, M Faubert Val David Que \$9,315, Michel Faubert and Metro Typesetting Inc Montreal Que \$4,800, Film Australia Lindfield Australia \$2,230, J Finesmith Montreal Que \$13,266, L Gaudet Valleyfield Que \$10,048, A Galley Toronto Ont \$2,075, Ted Grant Ottawa Ont \$12,000, M Grierson Wiltshire England \$4,080, R Hill Dorval Que \$2,245, F Hyder Thunder Bay Ont \$13,362, I Max Multiscreen Corporation Ltd Galt Ont \$12,600, International Simultaneous Translation Service Montreal Que \$3,175, J Yves Boulder USA \$2,079, Henning Jacobsen Productions Ltd Toronto Ont \$8,683, F Jaubert Montreal Que \$4,700, Paul A Joncas Inc Montreal Que \$2,623, E Karnick Toronto Ont \$4,000, T Ketler Vancouver BC \$2,107, L Laliberte Ottawa Ont \$5,915, Guy Lalumiere et Associes Inc Montreal Que \$3,745, S Lanzieri St Leonard Montreal Que \$2,045, A Laplante Rimouski Que \$2,340, J Lapointe Montreal Que \$3,609, J C Lavigne Pierrefonds Que \$8,000, P Levesque Montreal Que \$7,311, D Lieberman Montreal Que \$7,389, B Littlejohn Toronto Ont \$2,500, W Litwack Montreal Que \$2,800, G Lunney Vancouver BC \$2,225, N Lynne Greenland Denmark \$2,000, B Macnevin Halifax NS \$6,930, D MacPherson Ottawa Ont \$12,500, P McCaw Montreal Que \$3,285, I McCutcheon Scarborough Ont \$3,604, P Maheu Morin Heights Que \$5,350, C Malenfant Montreal Que \$11,423, G Martin Montreal Que \$7,305, Henry Mintzberg Ltd Montreal Que \$3,000, C Moisan Valleyfield Que \$2,150, Montreal Association for the Mentally Retarded Montreal Que \$5,476, S Morin St Laurent Que \$2,616, D Morse Ottawa Ont \$2,800, Multiscreen Corporation Ltd Galt Ont \$2,000, W Nemtin Vancouver BC \$6,560, A Nicholson Laval des Rapides Que \$3,520, D O'Connell Dollard des Ormeaux Que \$2,716, D M Oulton Ottawa Ont \$12,130, G Olejniczak St Mathieu de Beloeil Que \$2,500, H Ouvrard Montreal Que \$2,900, M Pate-naude Montreal Que \$10,530, G Peloquin Montreal Que \$8,192, D Pinard Amqui Que \$2,340, C Pinney Vancouver BC \$13,396, L Portugais Montreal Que \$14,950, G Poulin Montreal Que \$2,500, E Prinn Montreal Que \$12,600, The Probe Group Probe Training and Development Ltd Toronto Ont \$9,580, C Reading Westmount Que \$3,000, A Redcrow St Paul Alta \$2,152, J A Reeves Toronto Ont \$3,475, R K Graphics Reg'd Montreal Que \$3,877, L Roberts Montreal Que \$6,700, A Romanovski Ottawa Ont \$18,000, N Saldanka Ottawa Ont \$5,472, N Savoie St Basile le Grand Que \$6,650, A Sawyer Laval des Rapides Que \$2,940, T Seida Montreal Que \$5,250, B Simpson St Sauveur des Monts Que \$11,450, H Singh Montreal Que \$3,205, L Sky Toronto Ont \$9,525, C Stevens Montreal Que \$10,630, H Sutherland Deep River Ont \$12,845, Alan Swabey and Co Montreal Que \$6,029, A Taylor Montreal Que \$4,400, P Thorvaldson Toronto Ont \$10,288, Trans Canada Display Inc Montreal Que \$2,959, M Trim

Ottawa Ont \$12,250, D Vachon Montreal Que \$13,325, Van Berkomp and Mills Inc Ottawa Ont \$4,350, R Van Der Hilst Toronto Ont \$4,139, I Verlaan Montreal Que \$4,800, F Ward Dartmouth NS \$12,305, R Watson Vancouver BC \$6,650, D Worobey Vancouver BC \$7,846, M Yates Delta BC \$2,312, Zolov Productions Inc Montreal Que \$10,400,

Contracted Films Fees (Canada) \$1,200,403—Ako Productions Ltd Toronto Ont \$43,867, Briston Films Ltd Montreal Que \$14,758, Carleton Productions Ltd Ottawa Ont \$9,765, Creative Sight and Sound Co Ltd Toronto Ont \$5,000, Chinook Film Productions Ltd Calgary Alta \$2,266, Communication Arts Centre Montreal Que \$42,960, Crawley Films Ltd Ottawa Ont \$187,239, Noel Dodds Film Production Ltd Scarborough Ont \$37,071, Educational Audio-Visuals Ltd Oakville Ont \$10,968, Filmwest Associates Ltd Edmonton Alta \$21,266, Dr C G Hampson Edmonton Alta \$3,000, Haverand Productions Ltd Toronto Ont \$32,106, Hobel Leiterman Productions Ltd Toronto Ont \$31,666, Intercom Films Ltd Toronto Ont \$8,767, Inmedia Inc Ottawa Ont \$12,600, International Cinemedia Center Ltd Westmount Que \$171,080, Henning Jacobsen Productions Ltd Toronto Ont \$71,094, Mosaic Film Ltd and Crawley Films Ltd Ottawa Ont \$24,334, Multiscreen Corporation Ltd Galt Ont \$29,900, Nimbus Films Ltd Ottawa Ont \$72,420, Gary Nichol Associates Ltd Ottawa Ont \$28,362, Parker Film Associates Montreal Que \$10,000, Les Productions Carle-Lamy Ltee Montreal Que \$23,800, Photo Features Ltd Ottawa Ont \$5,215, Programmed Communications Ltd Montreal Que \$3,360, Projex Films Inc Montreal Que \$17,600, Ernest Reid Montreal Que \$4,000, Bill Roozeboom Productions Ltd North Vancouver BC \$14,333, Scott Films Ltd Ottawa Ont \$14,412, Terra Nova Productions Ltd Pointe Gatineau Que \$9,609, Taaw Productions Ltd Toronto Ont \$5,608, Visual Education Centre Toronto Ont \$90,277, Westminster Film Ltd Toronto Ont \$69,700, Wilderness Cinographic Ltd Calgary Alta \$12,000, Zolov Productions Inc Montreal Que \$60,000.

Contracted Films Fees-Foreign \$65,606—Adpower Ltd Hong Kong China \$11,788, Arno Studio A/S Copenhagen Denmark \$11,850, Aventin Filmstudio Munich Germany \$20,050, Film Polski Warsaw Poland \$4,700, Melik Film-Stefan Melikyan Beyoglu Istanbul Turkey \$2,840, Seabourne Enterprises Ltd Berkshire England \$9,914, Subrahmanyam Krishnaswamy Madras India \$4,464.

National Library

Data Processing Services \$273,429—Alphatext Ltd Ottawa Ont \$46,461, Digital Methods Ltd Ottawa Ont \$36,760, Institute for Scientific Information Philadelphia Pa USA \$10,395, International Business Machines Don Mills Ont \$78,673, York University Downsview Ont \$19,550.

Other Business Services \$547,526—Canadian Film Institute Ottawa Ont \$7,500, J W Cherry Manhasset NY USA \$6,262, Digital Methods Ltd Ottawa Ont \$9,708, F D Donnelly Toronto Ont \$2,600, R M Duchesne Surbiton England \$17,000, Government of Canada—Department of Supply and Services—Printing Operations Ottawa Ont \$77,112; Department of Supply and Services—Bureau of Management Consultants Ottawa Ont \$3,237 and Information Canada Ottawa Ont \$22,050, R B Land Downsview Ont \$6,913, D MacMillan Ottawa Ont \$2,390, C H Morton Ottawa Ont \$2,000, Theatre des Lutins Ottawa Ont \$9,800, Universities of: Laval Quebec Que \$18,000; Saskatchewan Saskatoon

SECRETARY OF STATE—Concluded

Sask \$2,225 and Western Ontario London Ont \$26,557, Vianney Belange Inc Ville d'Anjou Que \$2,681.

Tuition and Other Fees \$20,333.

Hospitality \$6,497.

Professional and Association Fees \$2,135.

Miscellaneous \$3,122.

Public Archives

Commissionaire Services \$239,958—Canadian Corps of Commissioners Ottawa Ont \$239,958.

Data Processing Services \$38,538—Alphatext Ltd Ottawa Ont \$9,400, Control Data Education Institute Willowdale Ont \$3,700, Digital Methods Ltd Ottawa Ont \$4,366, Standard Microfilm Reproductions Ltd Scarborough Ont \$3,666.

Other Business Services \$365,044—Bytown Visual Effects Ottawa Ont \$27,292, Design Workshop Toronto Ont \$14,597, Film Opticals Ltd Montreal Que \$5,473, Gordon Hill Advertising Montreal Que \$3,329, Pierre Louis Gelinas Beloeil Co Vercheres Que \$2,400, New Designs Ottawa Ont \$7,329, C M Robichaud Ottawa Ont \$4,000.

Tuition and Other Fees \$25,788.

Hospitality \$4,596.

Miscellaneous \$17,301.

Public Service Commission

Commissionaire Services \$112,859—Government of Canada—Department of Supply and Services Ottawa Ont \$92,506, Canadian Corps of Commissioners Quebec Que \$6,275.

Computer Services \$120,669—R Hopwood Ottawa Ont \$13,113, Federal Systems of Canada Ottawa Ont \$8,750, I P Sharp Associates Limited Toronto Ont \$5,555, I B M Canada Ottawa Ont \$2,477, Data Cap Ottawa Ont \$3,298, Systems Dimensions Limited Ottawa Ont \$33,958, Hopwood Dunlop Assoc Ottawa Ont \$10,603, Nartoff Computers Manotick Ont \$2,400, Price Waterhouse Ottawa Ont \$21,434, Gary Nichol Assoc Ottawa Ont \$3,325.

Consultant Services \$526,575—Dr C McInnis Ottawa Ont \$6,750, Dr M G Sarrazin Gatineau Que \$8,250, Bureau of Management Consulting Ottawa Ont \$6,461, Natrof Computing Manotick Ont \$23,050, Consolidated Personnel Service, Toronto Ont \$6,660, G Lahaie Ottawa Ont \$4,792, Corporate Design Ottawa Ont \$4,781, Urwick Currie and Partners Montreal Que \$2,000, Office Overload Co Ltd Ottawa Ont \$2,939, Public Industrial Relations Limited Toronto Ont \$36,834, D G Stovell Wilson's Corners Que \$4,910, Bureau of Staff Development Service Ottawa Ont \$275,043, P E O'Neil Ottawa Ont \$4,320, E B D Mitchell Ottawa Ont \$3,700, Price Waterhouse Ottawa Ont \$3,780, G D Maher Ottawa Ont \$2,880, Quasar Systems Limited Ottawa Ont \$5,504, D D A Management Montreal Que \$13,023, R Anderson Associates Lucerne Que \$11,750, The Banff Centre Banff Alta \$2,250.

Clerical, Typing and Stenographic Assistance \$87,445—Personnel Pool Ottawa Ont \$22,070, S C Purcell Ottawa Ont \$3,590, Miss 500 Ottawa Ont \$2,495, Office Overload Co

Ltd Ottawa Ont \$8,576, Manpower Business Services Ottawa Ont \$5,727, Datacap Ottawa Ont \$5,563, Place Portage Personnel Hull Que \$3,504, Ottawa Hull Bilingual Ottawa Ont \$8,465, Automation Centre of Ottawa Ottawa Ont \$9,297, The Employment Centre Ottawa Ont \$7,146, Victor Comptometer Limited Cambridge Ont \$2,288.

Examination Supervisors and Assistants \$59,548—National Testing Service Ottawa Ont \$4,313, G Edwards Ottawa Ont \$2,289, Ellen Donoghue Ottawa Ont \$3,337.

Health and Welfare Services \$37,133.

Hospitality \$39,178.

Photography Service \$11,800—Programmed Communications Limited Montreal Que \$4,760, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$2,059.

Training Educational Services—\$1,274,131—Trois Saumons Quebec Que \$5,624, Camp Keno Quebec Que \$2,410, College de Saint-Anne-de-la-Pocatiere Kamouraska Que \$4,588, A C Boughner Ottawa Ont \$2,078, Alliance Française d'Ottawa Ottawa Ont \$74,298, University of: British Columbia Vancouver BC \$3,427 Laval Quebec Que \$105,717, York Toronto Ont \$7,199, Moncton Moncton NB \$76,860 and Alberta Edmonton Alta \$41,323, Inst De Form Par Le Groupe Montreal Que \$3,650, I B M Canada Toronto Ont \$2,121, L Kmuter Associates Dumont NJ USA \$2,376, H Fraser Sillery Que \$5,833, F Marineau Ste Foy Que \$2,400, M Filion Ste Foy Que \$2,400, Treasurer of Ontario Toronto Ont \$204,448, Alliance Française de Vancouver Vancouver BC \$5,652, Banff School of Fine Arts Banff Alta \$39,567.

Miscellaneous \$239,855—Programme de communication Montreal Que \$4,452, E Kwavnick Ottawa Ont \$2,117, L Merrill Ottawa Ont \$2,150, H MacKenzie Ottawa Ont \$2,506, R Martel Gatineau Que \$2,453, M Carpentier Hull Que \$2,079, C J Barnes Ottawa Ont \$2,079, A T Bennett Ottawa Ont \$2,112, D Sawyer Ottawa Ont \$2,409, P Smyth Ottawa Ont \$2,409, C Marquis Hull Que \$8,285, M. Brasseur Ottawa Ont \$3,435, M Arsenault Montreal Que \$2,350, L Danis Ottawa Ont \$9,105, M P Collin Ottawa Ont \$6,990, Bureau of Management Consulting Ottawa Ont \$6,000, H Herbiet Ottawa Ont \$3,258, Corporate Design Ottawa Ont \$2,558, Educational Testing Princeton NJ USA \$8,820, Government of Canada—Department of Supply and Services Ottawa Ont \$32,664, J Larouche Ottawa Ont \$3,496, Carleton Cowan Public Relations Ottawa Ont \$2,202, C Faubert Ottawa Ont \$2,365, C Waiter-Robert Ottawa Ont \$7,520, M Girard Ottawa Ont \$4,468, Department of National Health and Welfare Ottawa Ont \$10,132, B Shearson Ottawa Ont \$3,826, I Bilodeau Hull Que \$4,800, L Laflamme Hull Que \$3,300.

Representation Commissioner

Technical Advisors \$21,938—J A Deveault Hull Que \$2,080, D F Given Ottawa Ont \$4,165, S Lefebvre Lucerne Que \$3,090, J Madigan Ottawa Ont \$2,188, G Pare Hull Que \$4,428, C Rowe Ottawa Ont \$2,117, E Villeneuve Thurso Que \$3,870.

Court Reporter \$2,550—S R Howard Calgary Alta \$2,550.

Other Types of Services \$14,620.

SOLICITOR GENERAL**DEPARTMENTAL ADMINISTRATION**

Medical Services \$2,425.

Protection Services—Commissionnaires \$27,412—Canadian Corps of Commissionnaires Ottawa Ont \$27,412.

Management Consultants and Research \$584,904—A R A Consultants Toronto Ont \$68,531, Brian Anthony Ottawa Ont \$10,160, Judge Lawrence C Brahan Vancouver BC \$5,000, Canada Consulting Group Toronto Ont \$59,858, Karen Cannings Ottawa Ont \$4,028, Elizabeth Cole Ottawa Ont \$2,856, Rene A Denault \$8,329, D N Dunn Ottawa Ont \$2,800, Elizabeth Fry Society of BC Vancouver BC \$4,000, Elizabeth Fry Society of Toronto Toronto Ont \$4,017, Helene Foley Montreal Que \$3,880, Marie-Paule Fortugno Montreal Que \$3,222, Fortune Society of Canada Toronto Ont \$5,000, Debbie Fox Ottawa Ont \$2,800, Richard Gervais Hampstead Que \$8,000, Government of Canada—Department of Health and Welfare Ottawa Ont \$8,592, Department of Supply and Services Ottawa Ont \$72,900, George Hopkinson Metcalfe Ont \$5,077, Intertask Limited Ottawa Ont \$2,012, John Augustus Society Toronto Ont \$4,000, P Jutras Drumheller Alta \$2,153, The Kitchener House Project Kitchener Ont \$4,000, Robert Laforest Ottawa Ont \$3,960, Jean MacKay Montreal Que \$4,714, K L McReynolds Limited Thornhill Ont \$5,000, Manitoba Society of Criminology Winnipeg Man \$7,000, National Council on Crime and Delinquency Hackensack NJ USA \$9,925, Native Clan Organization of Manitoba Winnipeg Man \$21,600, Native Counselling Services Edmonton Alta \$3,000, Ronald R Price Kingston Ont \$9,016, Province of Manitoba—Minister of Finance Winnipeg Man \$3,453, Province of Newfoundland—Department of Justice St John's Nfld \$20,000, Province of Saskatchewan—Department of Social Services Regina Sask \$9,528, Province of Nova Scotia—Department of Social Services Halifax NS \$3,610, Jean Riopel Montreal Que \$3,295, Marvin Ross Ottawa Ont \$3,968, P S Ross and Partners Montreal Que \$22,250, Bernard Roy Montreal Que \$12,255, Systems Dimensions Limited Toronto Ont \$20,691, St Leonard's Society of Canada Windsor Ont \$10,000, Michael Swords Kars Ont \$3,000, University of: Manitoba Winnipeg Man \$5,005; Montreal Montreal Que \$31,577; Ottawa Ottawa Ont \$11,261 and Toronto Toronto Ont \$34,760, Yarosky and Fish Montreal Que \$7,281, Young Men's Christian Association of Montreal Que \$4,000.

Laundry and Dry Cleaning Services \$52.

Data Processing Services \$51,295—Automation Centre of Ottawa Ont \$6,291, Dataline Systems Limited Toronto Ont \$7,002, Carolyn Fuller Ottawa Ont \$7,362, Ottawa Key punch Services Ottawa Ont \$7,302, Systems Dimensions Limited Ottawa Ont \$23,338.

Other Services \$205,205—EAC Amy and Sons Limited \$4,410, Break Pain and Watt Limited Toronto Ont \$16,694, Government of Canada—Department of Justice Ottawa Ont \$3,018, Department of Supply and Services Ottawa Ont \$16,853, and Statistics Canada Ottawa Ont \$2,407, International Simultaneous Translation Montreal Que \$4,477, M LaBonte Ottawa Ont \$3,135, Lynne Lalonde Ottawa Ont \$2,396, Nicole Legault Ottawa Ont \$2,300, Office Overload Co Ltd Ottawa Ont \$94,551, Personnel Pool Ottawa Ont \$19,166, Portage Personnel Hull Que \$2,621, Radio T V News Monitoring Service Reg'd Dorval Que \$12,367.

After-Care Service \$5,000—Dean Pelton Moncton NB \$5,000.

Correctional Services**Canadian Penitentiary Service**

Educational Services—Staff Training \$87,651—Ernst and Ernst Montreal Que \$5,000, Government of Canada—Department of National Defence Ottawa Ont \$28,430 and Public Service Commission Ottawa Ont \$18,350, Institut de Formation par le Group Montreal Que \$2,480, Northwest Transactional Analysis Inc Seattle Wash USA \$4,370, The Probe Group Toronto Ont \$2,822, Resocialization Ltd Toronto Ont \$2,400, Universities of: British Columbia Vancouver BC \$4,540 and Montreal Montreal Que \$5,000.

Educational Services—Inmate Training \$808,567—Miss Betty Ann Armstrong Kingston Ont \$2,375, Mrs. Ellen Belton Calgary Alta \$3,300, Mrs Lilianne Chilson Drumheller Alta \$4,810, College Marie-Victorin Montreal Que \$6,996, Commission Scolaire Regional Deux-Montagnes St Eustache Que \$11,518, Commission Scolaire Regionale Duvernay Laval Que \$96,745, Drumheller Valley School Division No 62 Drumheller Alta \$7,762, S Engel Drumheller Alta \$6,471, Helmut Huber Victoria BC \$2,040, Janet's Cellar Ceramics Bredale NB \$5,055, Lis J Lamont Rosedale Alta \$3,120, Loyalist College Belleville Ont \$8,748, Memramcook Institute St Joseph NB \$154,811, Mount Royal College Calgary Alta \$47,017, North Island Regional School Board Laval Que \$3,023, B A Pollick Drumheller Alta \$7,317, Prince Albert Regional Community College Prince Albert Sask \$7,510, Province of Manitoba—Minister of Finance Winnipeg Man \$5,810, K Russell Drumheller Alta \$4,834, St Lawrence College Kingston Ont \$133,172, School District No. 62 (Sooke) Victoria BC \$30,250, Adult Education Service Cowansville Que \$82,188, Universities of: Queen's Kingston Ont \$2,169; Manitoba Winnipeg Man \$18,559; Saskatchewan Saskatoon Sask \$25,785 and Victoria Victoria BC \$76,166.

Medical Dental and Psychiatric Services \$2,382,531—Alberta Hospital Ponoka Alta \$22,958, Miss C Alvery Trenton Ont \$2,427, Dr J B Amara Kingston Ont \$8,003, Anaesthesia Service Kingston Ont \$7,812, Drs Andrew Omerod and Gilmour Prince Albert Sask \$7,714, Associate Medical Clinic Prince Albert Sask \$11,593, Dr Julien Beaudry Cowansville Que \$23,177, Mrs. A. Barron Drumheller Alta \$2,100, Dr M Bowen Winnipeg Man \$13,563, Dr R G Bowen Saskatoon Sask \$5,234, Dr Michael Brear Abbotsford BC \$14,000, Dr W R Brewster New Westminster BC \$27,360, Brome Missisquoi Perkins Hospital Cowansville Que \$3,663, Dr J R Brynjolfson Langley BC \$4,287, A Bull Bancroft Ont \$4,105, Dr R A Burden Springhill NS \$23,035, Campbellford Memorial Hospital Campbellford Ont \$2,205, Central Anaesthetic Services New Westminster BC \$2,205, Dr Guy Chausse Laval Que \$4,832, Dr Voyer D'Argenson Montreal Que \$3,965, Dental Associates Victoria BC \$2,938, Dentists Drumheller Alta \$5,520, Dr L Dezan Kingston Ont \$2,561, Dr R C Dickson Drumheller Alta \$10,520, Dr G V Dippel Kingston Ont \$8,876, Drumheller Associated Physicians Drumheller Alta \$4,016, Drumheller General Hospital Drumheller Alta \$3,362, Frontenac Dental Laboratory Kingston Ont \$2,754, Dr C E Girouard Moncton NB \$23,368, Government of Canada—Department of National Defence Kingston Ont \$430,664 and Department of Veterans Affairs Calgary Alta \$13,998; Montreal Que \$133,015; Vancouver BC \$65,001; Victoria BC \$11,435 and Winnipeg Man \$3,845, Dr Denis Harris St Vincent de Paul Que \$7,350, Hatfield's Denture Clinic Dartmouth NS \$5,260, Dr J W Hazlett Kingston Ont \$4,565, Health Sciences Centre Winnipeg Man \$32,284, Michael Heaton Kingston Ont \$8,385, Dr Gaetan Henault

SOLICITOR GENERAL—Continued

Montreal Que \$2,249, Holy Family Hospital Prince Albert Sask \$33,986, Hôpital Notre-Dame Montreal Que \$2,632, Hôpital Ste-Jean de Dieu Montreal Que \$18,940, Hotel Dieu Hospital Kingston Ont \$15,390, Dr Bernard Houde Halifax NS \$4,931, Dr A M J Hynes Prince Albert Sask \$19,171, Institut Philippe Pinel de Montreal Montreal Que \$491,530, Dr R N James Amherstview Ont \$3,419 Dr L Johanson Selkirk Man \$3,100, Dr P F Kelly Kingston Ont \$7,425, Kingston Dental Laboratory Kingston Ont \$5,989, Kingston General Hospital Kingston Ont \$26,274, Kingston Psychiatric Hospital Kingston Ont \$32,592, Laboratoire Medical Pepin Montreal Que \$5,552, Dr Maurice L'Ecuyer Montreal Que \$5,583, Dr R J Leger Dorchester NB \$16,000, Dr James Letts Calgary Alta \$5,957, Dr C E Lindenfield Gravenhurst Ont \$4,805, Dr MacCauley Sackville NB \$5,366, Dr D C MacDonald Vancouver BC \$21,281, Dr R J McCaldon Kingston Ont \$13,672, Dr C C McGregor Moncton NB \$14,625, Manitoba Clinic Winnipeg Man \$8,360, Dr W L Marshall Kingston Ont \$3,627, Mary Street Medical Chilliwack BC \$11,419, Matsqui-Sumas & Abbotsford General Hospital Abbotsford BC \$3,762, Medical Associates St Mary's of the Lake Hospital Kingston Ont \$3,320, Dr E Mellor Essondale BC \$4,117, Dr P Michel Moncton NB \$14,625, Drs P Y Miki, C J Chouinard, L D Bakos and D A Pringle Chilliwack BC \$5,386, Dr M H Miller Vancouver BC \$3,500, Dr F S Mills Elgin Ont \$8,250, Dr N E Monast Cowansville Que \$26,648, Moncton Hospital Moncton NB \$43,295, Montreal Anti-Tuberculosis League Inc Montreal Que \$2,998, Montreal General Hospital Montreal Que \$2,687, Dr J M Murray Sackville NB \$5,208, Dr A Newman Kingston Ont \$4,227, Ongwanada Sanitorium Kingston Ont \$3,366, Dr G G Osborne Bath Ont \$6,662, Pembroke Civic Hospital Pembroke Ont \$3,846, Penetang Psychiatric Hospital Penetanguishene Ont \$129,385, Dr H J Portelance Victoria BC \$4,856, Prince Albert Community Clinic Prince Albert Sask \$4,111, Province of Alberta—Department of Health Edmonton Alta \$39,757, Province of British Columbia—Minister of Finance Essondale BC \$2,399, Province of Nova Scotia—Nova Scotia Hospital Dartmouth NS \$13,800, Province of Ontario—Treasurer of Ontario (Emergency Health Service) Toronto Ont \$4,533, Province of Saskatchewan—Department of Public Health Regina Sask \$13,964, Dr R H Radford Kingston Ont \$2,730, Dr John G Robertson New Westminster BC \$3,507, Royal Columbian Hospital New Westminster BC \$6,994, Dr E Ryan Amherst NS \$17,833, Dr D S Schultz Winnipeg Man \$4,220, Dr J Shosenberg Colborne Ont \$12,564, Dr R Sivisankar Prince Albert Sask \$7,921, Dr P Smith Kingston Ont \$2,197, Dr Sidney K Smith Drumheller Alta \$4,427, Dr P Suedfeld Vancouver BC \$4,950, Taylor and Blomeley Kingston Ont \$2,520, Dr R L Ulinder Abbotsford BC \$2,309, Dr Ralph Vandervoort Campbellford Ont \$3,770, Victoria General Hospital Halifax NS \$5,802, Victoria Union Hospital Prince Albert Sask \$2,913, Dr Robert J White Kingston Ont \$5,085, Miss Sharon Williams Kingston Ont \$2,250, Dr Lowen Wilson Drumheller Alta \$14,013, Dr G Robert Wright Abbotsford BC \$2,936, Dr T A Wright Drumheller Alta \$5,284.

Protection Services—Commissionaires \$500,703—Atlantic Protection Service Ltd Halifax NS \$11,354, B and M Security Service Moncton NB \$37,893, British Columbia Corps of

Commissionaires Vancouver BC \$74,680, Canadian Corps of Commissionaires Calgary Alta \$2,986; Kingston Ont \$90,977; Montreal Que \$17,217; Ottawa Ont \$5,400; Regina Sask \$25,194; Saint John NB \$17,189; Victoria BC \$3,902 and Winnipeg Man \$13,068, City of Winnipeg Winnipeg Man \$4,908, Consolidated Investigation and Security Agency Inc Montreal Que \$8,057, Government of Canada—Royal Canadian Mounted Police St John's Nfld \$2,072, Reliable Sentry Service Ltd Toronto Ont \$7,983, S I S Protection Company of Quebec Ltd Montreal Que \$174,229.

Protection Services—Dogs \$41,457—North American Guard Dog and Kenneling Services Ltd Coquitlam BC \$41,039.

Management Consultants and Research—Consultants \$104,694—Dr E H Botterell Kingston Ont \$5,001, John R Callingham Ottawa Ont \$2,594, G M Fellows Cambridge Ont \$19,209, Government of Canada—Department of Supply and Services—Audit Services Bureau Ottawa Ont \$45,000, Dr J W Ibbott Vancouver BC \$4,061, Dr Ashton Kerr Westmount Que \$3,209, Dr L B McNally Pierrefonds Que \$3,397, Native Counselling Services of Alberta Edmonton Alta \$5,000, Yarosky and Fish Montreal Que \$2,518.

Management Consultants and Research—Program Evaluation, Liaison \$217,668—H Aass Aero Engineering Ltd Ottawa Ont \$2,182, Austin Ahenakew Sandy Lake Reserve Sask \$2,625, John Allan Castleton Ont \$13,616, E Allard Vancouver BC \$6,948, Charles Argast Vancouver BC \$19,467, Dr Lionel Beliveau Montreal Que \$4,673, Canadian Job Therapy New Westminster BC \$6,160, Ernst and Ernst Montreal Que \$4,960, Executive Development Vancouver BC \$3,700, Hickling Johnston Limited Toronto Ont \$5,443, Institut de Formation par le Groupe Inc Montreal Que \$5,108, Dr Robert Jones Halifax NS \$2,198, A M Kirkpatrick Toronto Ont \$5,721, J Warren Lane Maple Ridge BC \$3,140, Native Clan Organization Inc Winnipeg Man \$9,600, Native Counselling Services of Alberta Edmonton Alta \$3,000, Joseph Normandin Ottawa Ont \$5,252, The Probe Group Toronto Ont \$2,117, A Thiffault Laval Que \$24,000, Universities of: Carleton Ottawa Ont \$5,569, McMaster Hamilton Ont \$2,250, Queen's Kingston Ont \$16,364 and Montreal Montreal Que \$30,000.

Laundry and Dry Cleaning Services \$20,288—Sackville Laundry and Dry Cleaning Sackville NB \$2,680.

Veterinary Services \$2,691.

Data Processing Services \$18,254—University of British Columbia Vancouver BC \$15,839.

Contracted Building Cleaning \$65,448—Elkin Building Maintenance Surrey BC \$5,690, Government of Canada—Department of Public Works Ottawa Ont \$34,905, Langley Building Maintenance Co Ltd Aldergrove BC \$3,120, Lima Maintenance Ltd Laval Que \$2,097, Mission Janitors and Carpet Cleaners Mission City BC \$7,175, New World Maintenance Reg'd Montreal Que \$2,913, J Nofield New Westminster BC \$2,382, Olympia Maintenance Co Montreal Que \$9,996.

Inmate Maintenance—Contracted \$124,334—Government of the Northwest Territories—Department of Social Development Yellowknife NWT \$39,095, Newfoundland Exchequer Court St John's Nfld \$85,239.

SOLICITOR GENERAL—Continued

Snow Removal \$92,676—Gazonniere Bastien et Fils Enrg Laval Que \$16,520, M R Harrison Trucking Westbrook Ont \$3,139, William Hastie Sackville NB \$4,900, Ray McCormick and Sons Ltd Springhill NS \$12,078, Les Sables Fournel et Fils Inc Ste Anne des Plaines Que \$44,494, J A and D A Thompson Construction Limited Campbellford Ont \$2,696, Carl Tompkins Bath Ont \$6,250.

Legal Services—Employees \$17,664—Lette Marcotte Biron and Sutto Montreal Que \$6,000, Stuart Willoughby Kingston Ont \$8,696.

Legal Services—Inmates \$6,089—Swadron Gray and Sullivan in trust \$5,786.

Administrative Service Charges \$462,790—Government of Canada—Department of Supply and Services Ottawa Ont \$462,790.

Other Services \$200,442—Arcad Montreal Que \$9,295, Burton's Sanitation Ltd Kingston Ont \$2,757, Thomas Carter and Eugene Weldon Sackville NB \$11,505, Dominion Waste Management Group Ltd Kingston Ont \$2,392, Les Entreprises M & H Inc Laval Que \$2,334, Government of Canada—Department of National Defence Ottawa Ont \$4,001; Department of Transport Winnipeg Man \$9,274 and National Film Board Montreal Que \$7,000, Maintech Inc Montreal Que \$3,000, Don F Manuel Ottawa Ont \$8,817, Metropole Refuse Disposal Ltd Montreal Que \$8,385, Miss 500 Ottawa Ont \$14,653, Office Assistance (Canada) Ltd Vancouver BC \$14,370, Office Overload Co Ltd New Westminster BC \$31,811 and Ottawa Ont \$8,893, Personnel Pool Ottawa Ont \$3,836, Lucien Plante Dunham Que \$4,200, Seaway Disposal Systems Ltd Kingston Ont \$6,256, Town and Country Garbage Removal St Laurent Que \$13,556.

After Care Services—Contracted Residential Service \$31,776—Allied Indian and Metis Society Vancouver BC \$2,690, Davidson's Acres Society Hope BC \$5,910, Elizabeth Fry Society of Kingston Ont \$10,690, Sancta Maria House Montreal Que \$4,620.

National Parole Board

After Care Services—Supervision & Investigation \$1,083,276—Les Ateliers Dominique Hull Que \$8,245, Centre de Services Sociaux de L'Estrie Sherbrooke Que \$7,925, Centre de Services Sociaux de l'Outaouais Mont Laurier Que \$2,535, Centre Socio-Familial Laurentien Inc St Jerome Que \$4,590, Elizabeth Fry Society Kingston Ont \$3,039, Governments of: Alberta Edmonton Alta \$57,569; British Columbia Victoria BC \$24,704; Manitoba Winnipeg Man \$42,303; New Brunswick Moncton NB \$4,624, Newfoundland St John's Nfld \$18,970; Northwest Territories Yellowknife NWT \$3,367; Saskatchewan Regina Sask \$10,373 and Yukon Territories Whitehorse YT \$2,791, John Howard Society of: Alberta Calgary Alta \$46,535; British Columbia Vancouver BC \$24,571; Manitoba Winnipeg Man \$51,964; New Brunswick Saint John NB \$17,407; Newfoundland St John's Nfld \$6,624, Nova Scotia Halifax NS \$67,129; Ontario Toronto Ont \$185,370; Prince Edward Island Charlottetown PEI \$7,830; Saskatchewan Regina Sask \$28,914; Quebec Montreal Que \$85,679 and Vancouver Island Victoria BC \$3,764, Native Counselling Services Edmonton Alta \$7,018, Prince George Activator Society Prince George BC \$3,116, Salvation Army Toronto

Ont \$63,750, Saskatchewan Freedom Group Regina Sask \$3,776, Societe d'Orientation et de Rehabilitation Montreal Que \$112,383, Service Familial Richelieu-Yamaska Inc St Hyacinthe Que \$9,742, Service Social de Gaspé Que \$5,826, Service Social Familial Inc (Metro Sud) \$22,757, Service Social de Beauce Cite de Beauce Que \$2,154, Service Social de l'Ouest Quebecois Amos Que \$22,419, Service de Readaptation Sociale Inc Quebec Que \$30,929, Service Social de Joliette Joliette Que \$9,525, Service Social de la Mauricie Trois Rivières Que \$26,958, Services Sociaux de la Cote-Nord (Saguenay) Hauteville Que \$21,561.

After Care Services—Residential \$461,797—Allied Indian Metis Society Vancouver BC \$21,100, Agence Sociale Specialisee Hull Que \$19,020, Beverly Lodge Toronto Ont \$3,400, Davidson's Acres Society Hope BC \$4,990, Dismiss House Vancouver BC \$3,150, Drop-In Centre Kingston Ont \$8,930, Elizabeth Fry Society of Kingston Kingston Ont \$10,660, La Fraternite Sudbury Ont \$6,070, Hatfield Society Vancouver BC \$9,160, J O C Granby Granby Que \$2,510, John Howard Society Alberta Edmonton Alta \$19,520, John Howard Society Saskatchewan Regina Sask \$2,700, Joshua Townhouse Assoc Vancouver BC \$18,900, Kitchener House Project Kitchener Ont \$15,880, Maison Painchaud Inc Quebec Que \$11,380, Maple Ridge Halfway House Maple Ridge BC \$2,690, M S A Abbotsford BC \$3,740, Native Clan Or Clan Organization Winnipeg Man \$20,510, Prince George Activator Society Prince George BC \$16,247, Salvation Army Toronto Ont \$13,380, St Edward's House Montreal Que \$37,730, St Lawrence House Montreal Que \$55,750, St Leonards Society Brantford Brantford Ont \$11,891 and Burnaby Burnaby BC \$5,440, St Leonards House: London London Ont \$13,610, Peel Toronto Ont \$6,798; Toronto Toronto Ont \$16,130 and Windsor Ont \$20,890, Seventh Step Society Vancouver BC \$6,640, Spera Foundation Inc Montreal Que \$2,680, United Church Halfway Homes Winnipeg Man \$41,310, X-Kalay Foundation Ninette Man \$5,860, X-Kalay Foundation Vancouver BC \$3,490, YMCA Halifax NS \$3,796.

Medical Contracts—\$3,353—Narcotic Addiction Foundation Vancouver BC \$3,353.

Medical Services \$26,894—P Gagné Sherbrooke Que \$2,100, L Morin Sherbrooke Que \$3,300, A Thibault Montreal Que \$4,200, McGill University Montreal Que \$4,150.

Protection Services \$3,472—Canadian Corps of Commissioners Ottawa Ont \$3,472.

Management Consultants \$8,700—Price Waterhouse and Associates Toronto Ont \$8,700.

Other Professional Services \$5,683.

Royal Canadian Mounted Police**LAW ENFORCEMENT PROGRAM**

Commissionaires Services \$1,629,378—Corps of Commissionaires Ottawa Ont \$1,489,503 and Vancouver BC \$139,875.

Data Processing Services \$32,976—Computel Systems Ottawa Ont \$5,978, Government of Canada—Department of National Defence Ottawa Ont \$15,101.

Engineering Services \$21,896—IBM Canada Limited Ottawa Ont \$17,999.

SOLICITOR GENERAL—Concluded

Health and Welfare Services \$2,204,740—Sunnybrooke Hospital Toronto Ont \$3,145.

Legal Services \$49,799—Austin M Cooper Toronto Ont \$2,065.

Management Consultant Services \$114,033—Government of Canada—Department of Supply and Services Ottawa Ont \$65,962, Ronalds Reynolds and Co Toronto Ont \$40,115.

Motion Picture Production \$54,363—Graphic Films Ltd Ottawa Ont \$2,430, Government of Canada—National Film Board Montreal Que \$40,523.

Scientific Services \$188,026—Dr Brian Pate Burnaby BC \$2,033, Simon Fraser University Burnaby BC \$11,282.

Training Educational Services \$345,164—University of: Alberta Edmonton Alta \$2,634, British Columbia Vancouver BC \$3,568, Carleton Ottawa Ont \$18,583, Ottawa Ottawa Ont \$5,446 and Waterloo Lutheran Waterloo Ont \$2,151, Government of Canada—Public Service Commission Ottawa Ont \$6,425.

Other Services \$3,277,646—Ampex of Canada Rexdale Ont \$75,132, Randolph F Avery Calgary Alta \$242,560, Display Service Co Ltd Don Mills Ont \$22,829, Dudas Kuypers Adamson Ltd Toronto Ont \$3,322, Edmonds Bros Halifax NS \$4,127, Elcon Assoc Toronto Ont \$7,027, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont \$2,000; Department of Labour Ottawa Ont \$353,663; Department of National Defence Ottawa Ont \$3,701, Department of Public Works Ottawa Ont \$371,615 and Department of Supply and Services Ottawa Ont \$737,363, John Hermann Vancouver BC \$5,000, Industrial Electric Halifax NS \$3,138, International Criminal Police Organization Paris France \$55,322, Lawrence Marshall Productions Ltd Toronto Ont \$23,296, Morrison Lamothe Food Ltd Ottawa Ont \$2,163, Mosaic Films Toronto Ont \$8,060, Office Overload Co Ltd Ottawa Ont \$2,815, Ontario Science Center Toronto Ont \$2,132, Rite Way Cleaning Services Ltd Regina Sask \$21,160, Scandanavian Janitors Calgary Alta \$2,088, Ralph Sketch Pender Island BC \$2,500.

Professional and Special Services paid through the Department of Public Works—J M Bean Vancouver BC \$5,599, R J Briggs and Associates Regina Sask \$3,159, Building Design Ltd Regina Sask \$8,829, Burrows and Law Edmonton Alta \$37,335, Angus Butter Eng Ltd Saskatoon Sask \$2,115, J H Cook Calgary Alta \$7,320, J B Designs Montreal Que \$4,103, Edward Dodson North Vancouver BC \$9,537, Ellwood and Henderson Montreal Que \$62,814, C A Fowler Bauld and Mitchell Halifax NS \$110,433, Real Galarneau Laval Que \$2,370, International Grenfell Association and Wm G Adams St John's Nfld \$3,200, Lagace Robitaille et Lefrancois Quebec Que \$5,877, Les Entreprises d'Inspection Cap Dorset Inc Montreal Que \$4,932, John Louie and Associates Vancouver BC \$11,873, Moore Taylor Arch Prince Albert Sask \$2,575, Paine and Associates Vancouver BC \$27,589, P B Enterprises Enrg Lachenaie Que \$2,500, Pomeroy Engineering Ltd Vancouver BC \$2,400, L H Ritenburg Regina Sask \$3,201, D H Stock and Partners Regina Sask \$24,873, Warnock Hersey International Ltd La Salle Que \$8,249

SUPPLY AND SERVICES**ADMINISTRATION**

Professional Legal Services \$4,291—Gowling & Henderson Ottawa Ont \$4,291.

Management Consulting Services \$128,638—EAC Amy & Sons Ottawa Ont \$4,095, AM Beaton Kanata Ont \$2,585, Government of Canada—Bureau of Management Consulting \$63,512 and Canadian Radio Television Commission Ottawa Ont \$2,453, Federal Systems of Canada Ottawa Ont \$4,987, Eamond Fitzgerald Ottawa Ont \$4,792, Ken Fowler Ottawa Ont \$2,903, Gauthier Veronneau Montreal Que \$5,000, RA Prankett Toronto Ont \$4,991, Riddell Stead and Co \$11,964, JML Roberts Ottawa Ont \$9,500, Thorne Gunn & Co Ottawa Ont \$4,430.

Clerical Stenographic and Related Duties \$24,999—L Beaudoin Ottawa Ont \$5,614, HV Chapman Toronto Ont \$4,146, Miss 500 Ottawa Ont \$3,009, Office Overload Co Ltd Ottawa Ont \$2,623, Personnel Pool Ottawa Ont \$3,284, Tony Santucci Ottawa Ont \$2,000.

Keypunch Services \$37,314—Office Overload Co Ltd Ottawa Ont \$37,314.

Intra-Dept-Associated Costs \$9,148—Far Hills Inn Montreal Que \$5,366.

Intra-Dept-Consulting Fees \$6,800—Government of Canada Computer Services Bureau Ottawa Ont \$6,800.

Inter-Dept-Fees-Tuition \$9,850—Government of Canada—Public Service Commission Ottawa Ont \$9,850.

Outside Government Fees—Other \$16,933—Berlitz School of Languages Ottawa Ont \$3,739.

Special Programs \$122,590—Government of Canada—Public Service Commission Ottawa Ont \$120,475.

Outside Government-Fees-Tuition-University \$3,975.

Outside Services Miscellaneous \$47,781—Government of Canada—Department of Health and Welfare Canada Ottawa Ont \$47,614.

Other Types of Services \$5,326.

SERVICES

Payments Made on Behalf of Clients (BMC) \$905,051—Gillan Adams Ottawa Ont \$14,334, Arthur Anderson Company Ottawa Ont \$6,419, ARA Consultants Montreal Que \$32,705, Astra Engineering Ottawa Ont \$4,995, Alice Belanger Montreal Que \$2,837, Robert Benoit Ottawa Ont \$3,510, Jonathan Benson Ottawa Ont \$10,500, DR P C Briant Ottawa Ont \$10,000, William Briggs Ottawa Ont \$6,200, Brindon Management Montreal Que \$17,800, Bristor Consultants Montreal Que \$40,826, Centre des Recherches en Developpement Economique Montreal Que \$21,480, Champlain Associates Montreal Que \$69,329, W G Chant Ottawa Ont \$2,762, Computer Sciences of Canada Montreal Que \$2,160, Consyssec Incorporated Boucherville Que \$5,497, Miles Cushman Ottawa Ont \$10,137, L J Damore Montreal Que \$3,450, Decision Systems Association Toronto Ont \$27,143, Development Planner Limited Montreal Que \$111,421, A Donner Ottawa Ont \$2,700, J Doutriaux Ottawa Ont \$2,102, V H Earle Ottawa Ont \$5,300, Roger Elais Ottawa Ont \$25,955, Executive

SUPPLY AND SERVICES—Concluded

Video Form Incorporated New York NY USA \$10,259, A Ferris Almonte Ont \$3,575, E P Fitzgerald Ottawa Ont \$7,717, Annette Fournier Ottawa Ont \$9,165, Group Five Consultants Limited Ottawa Ont \$4,990, Haack Management Limited Ottawa Ont \$5,000, James F Hickling Lunenburg NS \$42,600, W A Hunter Ottawa Ont \$39,144, L Ingrid Ottawa Ont \$6,940, H P Johri Kitchener Ont \$2,201, Peter Kenney Ottawa Ont \$5,500, E E King Ottawa Ont \$15,077, F R Laflamme Ottawa Ont \$9,271, Gaetane Laplante Bendel Nigeria \$21,962, Leetham Simpsons Montreal Que \$55,059, Stewart Lyon Beaconsfield Que \$9,455, E D MacKinnon Ottawa Ont \$2,840, Management Institutes Ottawa Ont \$5,000, Fernand Martin St Bruno Que \$12,935, R A Martin Ottawa Ont \$3,518, Nicolas Matossian Brome County Que \$12,104, McNeil Management St John's Nfld \$3,935, E A Montgomery Ottawa Ont \$6,820, Michael Nedzeld Ottawa Ont \$3,500, M M O'Brien Ottawa Ont \$5,326, Page Raymond & Associates Limited Montreal Que \$10,324, George S Phemister Ottawa Ont \$12,713, M J M Posner Ottawa Ont \$7,250, J Ruskowski Ottawa Ont \$4,095, Thorne Group Limited Toronto Ont \$2,187, Pamela Vant Ottawa Ont \$3,762, Leslie Ward Ottawa Ont \$2,892, Morley Winnick Ottawa Ont \$11,685.

Accounting Services \$5,643—Government of Canada—Bureau of Management Consulting Services \$2,362, IP Sharp Assoc Toronto Ont \$2,886.

Engineering Services \$2,745—DND Systems Sillery Que \$2,418
Consulting Services \$1,758,052—Government of Canada—

Audit Services Bureau Ottawa Ont \$104,557, EAC Amy & Sons Ottawa Ont \$50,808, Agnes Bright Ottawa Ont \$4,658, Besner Tremblay Richard Montreal Que \$102,813, Government of Canada—Bureau of Management Consulting Services Ottawa Ont \$90,427, Campbell Sharp & Nash Winnipeg Man \$20,562, Gornagie-Mellon University Pittsburg Pa USA \$3,500, GLP DeChamplain Montreal Que \$11,560, Clarkson & Gordon Montreal Que \$123,882, Collins Hames Pringle Calgary Alta \$27,777, CEC Conagham Thornhill Ont \$9,499, Coopers & Lybrand Toronto Ont \$6,500, Deloitte Haskins & Sell Toronto Ont \$22,888, Peter Downing Ottawa Ont \$2,504, EJC Dudley & Co Regina Sask \$2,925, Hickling & Johnston Toronto Ont \$55,613, Kelm Newfield Gateson Winnipeg Man \$5,040, Pierre LaRochelle Ottawa Ont \$2,589, McNicol Potheary Vancouver BC \$13,850, Newbound & Co Winnipeg Man \$8,440, Peat Marwick Mitchell & Co Montreal Que \$197,371, Neil Peckover & Co Winnipeg Man \$6,203, Price Waterhouse Assoc Toronto Ont \$25,342, Raymond Chabot Martin Montreal Que \$27,066, Riddell Stead & Co Halifax NS \$69,641, Rochford & Associates Montreal Que \$12,180, Rose Galen & Co Vancouver BC \$14,019, Samson Belair & Cote Inc Ottawa Ont \$96,732, DE Samson Ottawa Ont \$6,020, David Saunders Assoc Toronto Ont \$15,232, Scott & Merestsky Halifax NS \$34,862, Shueber & Co Vancouver BC \$9,600, Stevenson Kellogg Toronto Ont \$6,785, Thorne Gunn & Co Ottawa Ont \$115,162, Touche Ross & Co Ottawa Ont \$35,155, Urwick Currie & Partners Toronto Ont \$203,430, R Walsh Associates Montreal Que \$6,903, G H Ward & Partners Ottawa Ont \$25,640, Hallism Whitehead Ottawa Ont \$2,120, Winspear Higgins Stevenson Toronto Ont \$38,169, Woodman & Scott Edmonton Alta \$11,843.

Clerical Stenographic & Related Duties \$75,856—EDP Industries Ltd Don Mills Ont \$4,800, Office Overload Co Ltd

Ottawa Ont \$38,112, Personnel Pool Ottawa Ont \$21,463, Miss 500 Ottawa Ont \$4,319.

Computer Key punch Services \$58,979—Datacap Ltd Ottawa Ont \$38,760, Elan Data Makers Vancouver BC \$4,443, Ottawa Key punch Services Ottawa Ont \$4,632.

Computer Data Processing Services \$209,843—Computel Systems Ltd Ottawa Ont \$33,175, Government of Canada—Computer Services Bureau Ottawa Ont \$161,636.

Computer Program & Systems \$457,813—Alphatext Ltd Ottawa Ont \$9,828, EDP Industries Ltd Don Mills Ont \$22,531, Digital Methods Ltd Ottawa Ont \$35,286, Federal Systems of Canada Ottawa Ont \$103,390, Gauthier Veronneau & Firl Ottawa Ont \$22,805, IBM Canada Ltd Don Mills Ont \$95,535, Rakesh Kumar Ottawa Ont \$2,500, Government of Canada—National Library Ottawa Ont \$16,754, SDI Associates Ltd Toronto Ont \$80,493, SDL Softwarehouse Div Ottawa Ont \$61,836.

Motion Picture Production & Distribution \$2,497—Government of Canada—National Library Ottawa Ont \$2,497.

Photographic Service \$12,547—Government of Canada—National Library Ottawa Ont \$11,495.

Intra Dept Fees Tuition \$23,996—Government of Canada—Public Service Commission Ottawa Ont \$11,285.

Intra Dept Consulting Fees \$32,972—Government of Canada—Bureau Management Consulting Services Ottawa Ont \$27,872, John RE Parker \$5,100.

Inter Dept Fees Tuition \$40,283—Government of Canada—Public Service Commission Ottawa Ont \$35,040.

Inter Dept Consulting Fees \$4,011—Ontario Association of Architects Toronto Ont \$3,500.

Membership Fees \$2,655.

Outside Government Fees Tuition \$17,243—H Arkin New York NY USA \$13,231.

Outside Government Fees Other \$107,056—Advanced Systems Incorporated Elk Grove Village Ill USA \$7,349, American Management Assn New York NY USA \$2,450, Barnett Data Systems Rockville Md USA \$3,321, Berlitz School of Language Ottawa Ont \$54,342, Canadian Institute of Chartered Accountants Toronto Ont \$9,257, Institute of Advanced Technology Willowdale Ont \$2,600.

Outside Government Associated Costs \$8,960—Deltak Inc Schiller Park Ill USA \$6,789.

Outside Government Consulting Fees \$2,677—D C Hamilton Ottawa Ont \$2,677.

Outside Government Fees Tuition Univ \$37,792—H Arkin New York NY USA \$4,860.

Protection Commissionaires \$94,337—Canadian Corps of Commissionaires Ottawa Ont \$78,276, Dominion Electric Ottawa Ont \$7,335.

Other Services Miscellaneous \$83,593—Government of Canada—Department of Supply and Services Ottawa Ont—No 1 Supply Centre \$11,020, Operation Services \$35,334, Data Processing \$7,779.

Other Types of Services \$7,399.

TRANSPORT

ADMINISTRATION PROGRAM

Computer and Data Processing Services \$153,744—Datacap Ltd Ottawa Ont \$5,827, Dominion Computer \$3,475, Office Overload Co Ltd Ottawa Ont \$9,766, Exton Associates Consultants Ltd Mississauga Ont \$3,085, Ottawa Key-punch Services Ottawa Ont \$5,188.

Hospitality \$8,994.

Membership Fees \$3,694.

Protection Services \$154,377—Canadian Corps of Commissioners Ottawa Ont \$111,224, General Investigation Ottawa Ont \$42,269.

Reproducing and Printing Services \$8,261—Alphatext Ltd Ottawa Ont \$8,261.

Stenographic Services \$60,768—Office Overload Co Ltd Ottawa Ont \$15,555, Personnel Pool Ottawa Ont \$37,768, DOT Personnel Services Ottawa Ont \$2,182.

Technical Personnel Services \$385,466—B Aubrey Ottawa Ont \$2,465, F D Barrett Scarborough Ont \$5,350, L M E Brennan Ottawa Ont \$2,035, R J Brown Ottawa Ont \$2,400, Datacap Ltd Ottawa Ont \$9,803, Digital Methods Ltd Ottawa Ont \$7,945, Ducharme Dion and Associates Montreal Que \$3,867, EDP Industries Ltd Don Mills Ont \$5,211, Federal Systems of Canada Ottawa Ont \$3,190, I Gillespie Ottawa Ont \$3,600, Gemini North Ltd Yellowknife NWT \$6,481, Group Five Consultants Ottawa Ont \$30,361, E W Howe Ottawa Ont \$4,458, Intendes Group Ltd Toronto Ont \$4,000, I Martin Associates Ltd Toronto Ont \$8,166, H J Joyce Ottawa Ont \$5,744, Kates Peat and Marwick Toronto Ont \$5,625, C Lee Ottawa Ont \$3,040, R Manisterky Winnipeg Man \$2,016, L McNaughton Ottawa Ont \$4,205, Montreal Engineering Co Ltd Montreal Que \$4,957, Quantum Information Resources Ltd Montreal Que \$16,748, Quasar System Ltd Ottawa Ont \$44,766, D M Ripley Ingleside Ont \$3,300, R M Ruppenthal Vancouver BC \$11,922, Searle Wilbee Rowland Don Mills Ont \$5,000, P L Smith Ottawa Ont \$2,667, Systems Approach Ltd Ottawa Ont \$47,284, D H Thain London Ont \$3,068, Zohar Consultants Ltd Willowdale Ont \$4,808.

Training and Education Services \$59,549—The Berlitz School of Languages Ottawa Ont \$13,237, Government of Canada—Public Service Commission Ottawa Ont \$40,697.

Training Course Costs Recoveries \$24,364.

Other Professional and Special Services \$3,018—Government of Canada—Department of Supply and Services Ottawa Ont \$3,000.

MARINE SERVICES

Accounting Services \$12,455—Cape Breton Development Corporation Sydney NS \$5,195.

Aerial and Special Surveys \$4,085,145—Government of Canada—Department of Environment Ottawa Ont \$4,082,000, Lloyds Register of Shipping Halifax NS \$2,715.

Bonds and Insurance \$7,638—Canadian Dredge and Dock Company Ltd Toronto Ont \$2,258.

Buoy Servicing by Contract \$194,461—Dalhousie Miguasha Ferries Dalhousie NB \$2,688, Jean Gosselin St Paul Ile-Aux-Noix Que \$4,360, Jean-Paul Huneault Ville de Pierre Fond Que \$7,062, Maurice Jacques Haute-Ville Que \$7,152, Alix J Kacan Balmertown Ont \$11,366, Lloyds Tug & Barge Service Fort Francis Ont \$5,476, Edgar MacLean Bathurst NB \$2,385, Maurice Mason Callander Ont \$7,122, Alfred Naud Ville de Laval Que \$22,070, Paul Nevers Lower Jemsec NB \$4,185, Northern Transportation Co Ltd Edmonton Alta \$24,979, Okanagan Helicopters Ltd Vancouver BC \$4,837.

Cleaning Services \$117,699—Allied Aviation Service Co of Newfoundland Ltd Gander Nfld \$49,398, Capital Maintenance Service Halifax NS \$2,330, Derko Ltee Quebec Que \$4,660, Jet Janitor Services Ltd Stephenville Nfld \$8,724, Service Sanitaire Orleans Inc Quebec Que \$9,656.

Consulting Engineer Services \$327,239—Acres Consulting Services Ltd Calgary Alta \$13,500, Acres Consulting Services Ltd Niagara Falls Ont \$37,463, H G Acres Niagara Falls Ont \$7,283, Adga Ltd Ottawa Ont \$13,768, Robert Allan Ltd Vancouver BC \$40,000, Asselin Benoit Boucher Ducharme Lapointe Ltd Montreal Que \$6,526, Bishop-Forbes Ltd St John's Nfld \$2,474, Cove Hatfield and Co Ltd North Vancouver BC \$15,192, Department of Development Halifax NS \$7,500, A D Gagnon Associates Ottawa Ont \$10,477, Giffels Associates Ltd Rexdale Ont \$19,279, Giffels Davis & Jorgensen Limited Rexdale Ont \$2,056, W W Gruber Ottawa Ont \$6,620, H D Consultants Management Engineering Ottawa Ont \$6,795, Jackson-Talbot Associates Ltd North Vancouver BC \$60,000, Laviolette Engineering Edmonton Alta \$10,000, Gilbert Letourneau Quebec Que \$3,458, Mechron Engineering Products Ltd Ottawa Ont \$2,000, Stevenson Hardtke Associates Ltd Willowdale Ont \$38,277, Tecki Inspection Engineering Beloeil Que \$2,880, Technical Services Ltd St John's Nfld \$2,363, Telemac International Inc Montreal Que \$3,980.

Court Reporting \$32,072—Paul Godin Fredericton NB \$27,904, Government of Canada—Department of the Secretary of State Ottawa Ont \$2,330.

Data Processing Services \$96,511—Com-Share Ltd Rexdale Ont \$32,130, The Shawinigan Engineering Co Ltd Montreal Que \$45,729.

Dockage Stevedoring and Pilotage \$150,885—Colley Motorships Montreal Que \$4,819, Davie Shipbuilding Ltd Levis Que \$19,236, Maritime Terminals Montreal Que \$63,252, McAllister Towing Ltd Montreal Que \$2,184, National Harbours Board Quebec Que \$6,137, Richelieu-McNamara Porter Montreal Que \$14,821.

Food Servicing by Contract \$7,970.

Garbage Removal \$32,846.

Health and Welfare Services \$53,597—Government of Canada—Department of Health and Welfare Ottawa Ont \$50,704.

Helicopter Services Operation and Maintenance by Air Services \$3,364,000.

Inspection Fees (Vessels) \$38,384—Associated Air-Sea Equipment Ltd Dartmouth NS \$3,404, Lloyds Register of Shipping Montreal Que \$2,035 and St John's Nfld \$4,680.

Investigation into Wrecks \$771.

TRANSPORT—Continued

Laundry, Towel, Dry Cleaning and Related Services \$104,174.

Legal Services \$184,677—JL Brean Moncton NB \$12,650, Chauvin Marler and Saucier Montreal Que \$9,231, GDN Covert Halifax NS \$3,150, De Grandpre Colas Amyot Lesage Deschenes and Godin Montreal Que \$28,792, Bernard M Deschenes Montreal Que \$29,663, Du Vernet Carruthers Toronto Ont \$5,423, Paul Godin Fredericton NB \$15,208, Hoyt Mockler Allen Dixon Fredericton NB \$11,793, Maurice Jacques Quebec Que \$7,152, Thomas L McGloan Saint John NB \$18,228, J J Mahoney Ottawa Ont \$3,099.

Light Servicing by Contract \$154,385—C A Anderson Castlegar BC \$3,095, John Bennett Amherstburg Ont \$2,000, Paul Chisholm Port Credit Ont \$2,731, Edward Augustus Davis Wesleyville Nfld \$2,450, Clarence Fleming Winnipegosis Man \$3,270, Mrs Euclide Gallant Aguanish Que \$4,315, Alix J Kacan Balmerton Ont \$9,189, Kaslo Marine Service and Motel Ltd Kelso BC \$2,040, Lloyds Tug and Barge Service Fort Francis Ont \$5,400, Bertram Strickland Hermitage Nfld \$3,420, Upper Ottawa Improvement Co Ottawa Ont \$15,433, Woodcraft Boat Works Temagami Ont \$2,078.

Management Consulting and Contract Research \$182,379—Arctic Canada Ltd Montreal Que \$25,000, Lasalle Hydraulic Laboratory Lasalle Que \$149,080.

Motion Picture Production and Distribution \$16,091—Doddwell Film Services Ltd Ottawa Ont \$2,567, Government of Canada—National Film Board Ottawa Ont \$3,275.

Photographic Services \$47,405—Photo-Air Laurentides Quebec Que \$28,179.

Protection Services \$531,206—Agence Aigle Securite Privée Ltee Trois-Rivières Que \$21,215, Atlantic Protection Service Halifax NS \$3,180, Canadian Corps of Commissioners Halifax NS \$123,114; Kingston Ont \$33,418; Montreal Que \$90,341; Quebec Que \$50,479; Saint John NB \$51,125; St John's Nfld \$43,536 and Victoria BC \$63,664, Lakehead Harbour Commission Thunder Bay Ont \$3,600, Rentagard Canada Ltd Richmond BC \$2,179.

Real Estate Assessors \$29,684—Willie Deraspe Magdalen Islands Que \$9,004, Faguy Gosselin Associates Inc Quebec Que \$3,550, Jean R Hemond Ste Foy Que \$10,902.

Sampling and Analysis \$2,385.

Snow Removal by Contract \$46,871—Eloi Boulay Gaspé Nord Que \$2,398, Jean Fournier Inc Baie Comeau Que \$19,559, Lloyd Construction Co Ltd Lower Escuminac NB \$3,500, Charles Trudel Inc Quebec Que \$4,200.

Stenographic Services \$60,298—Boisjoly and Associates Quebec Que \$23,310.

Storage and Warehousing \$847.

Supply Fees DSS Service \$959,795—Government of Canada—Department of Supply and Services Ottawa Ont \$959,795.

Technical Personnel Service \$1,491,810—Adga Head Office Bureau Ottawa Ont \$5,144, Asselin Benoit Boucher Ducharme Lapointe Inc Montreal Que \$32,581, Automatic Heating and Appliance Co Ltd Antigonish NS \$2,252, Banfield and Miles Ltd Halifax NS \$2,154, Burness Corlett and Partners Ltd Basingstoke Hants England \$3,386, Canadian

Pacific Railway Co Montreal Que \$13,263, Canplan Oceanology Ltd Halifax NS \$5,000, Cape Breton Development Corp Sydney NS \$170,777, Commercial Divers Ltd Halifax NS \$2,323, Ralph Connor Co Ltd Halifax NS \$2,388, Consultants Electro Protection Montreal Que \$11,343, Laboratoire De Baton Ltee Montreal Que \$2,809; Government of Canada—Department of Communications Ottawa Ont \$150,000; National Defence Ottawa Ont \$3,094; Public Works Ottawa Ont \$22,871; Supply and Services Ottawa Ont \$111,079 and Transport Ottawa Ont \$2,936 and Winnipeg Man \$12,261, Dominion Diving Co Dartmouth NS \$7,555, Gulf of Georgia Towing Co Ltd Vancouver BC \$2,106, Houle and Frere Inc Montreal Que \$2,840, Imperial Oil Ltd Edmonton Alta \$15,524, Industrial Graphics and Display Ltd Ottawa Ont \$2,968, International Simultaneous Translation Service Montreal Que \$3,452, Jones Kerwan and Associates Hagersville Ont \$3,500, James S Joyce Clifton Royal NB \$4,250, Labrador Linerboard Ltd Goose Bay Lab \$7,854, Lloyd's Register of Shipping Saint John NB \$8,453 and St John's Nfld \$3,580, Logistec Corp Montreal Que \$2,038, Louiseville Generale Enterprise Engineering Montreal Que \$38,700, MacGregor Crane Service Ltd Cornwall Ont \$2,129, J J Mahoney Ottawa Ont \$44,265, Maritime Canvas Converters and Upholstering Ltd Halifax NS \$2,793, Marinax Inc Cap-de-la-Madeleine Que \$17,985, JL McNamara Ltd Halifax NS \$2,925, Glen Moores Stephenville Nfld \$6,000, Robert T S Nash Willowdale Ont \$9,896, National Harbours Board Vancouver BC \$5,330, Nethercut and Co Ltd Toronto Ont \$2,980, Okanagan Helicopters Ltd Richmond BC \$4,837, Peacock Brothers Ltd Montreal Que \$2,634, D W Reid Prince George BC \$2,534, Richelieu McNamara Porter Montreal Que \$12,438, Saint John Shipbuilding and Dry Dock Co Ltd Saint John NB \$3,973, Seaspan International Ltd North Vancouver BC \$43,494, Services Sous-Marins de Quebec Inc Quebec Que \$2,000, Leonard W Shaw Sanford NS \$4,392, Simjac Marine Ltd Prescott Ont \$12,060, Daniel B Smith Richards Landing Ont \$2,040, Techni Inspection Engineering Beloeil Que \$24,300, Techno Maritime Ltee Quebec Que \$3,534, Telemac International Inc Montreal Que \$14,749, Terracross Ltd Montreal Que \$3,500, Texaco Canada Ltd Toronto Ont \$17,484, Waverley Well Drillers Ltd Waverley NS \$8,065, Preston Wilcox Grand Manan NB \$8,200.

Telecommunication Services Operation and Maintenance by Air Services \$10,031,044.

Training and Education Services \$202,893—Bailey Meter Co Ltd Pointe Claire Que \$7,625, Government of Canada—Department of National Defence Halifax NS \$4,900, Captain H W Plant Sydney NS \$2,231, Pains-Wessex (Canada) Ltd Halifax NS \$2,245, Sogreah Grenoble France \$26,299, Westinghouse Canada Ltd Ottawa Ont \$10,850.

AIR TRANSPORTATION

Aerial Surveys \$13,694—J D Barnes Ltd Toronto Ont \$11,221.

Architectural Services \$17,041—Blouin & Blouin Montreal Que \$14,046.

Building Cleaning Services \$1,912,808—A-1 Building and Maintenance Ltd Prince George BC \$18,715, Ace Window Service Calgary Alta \$2,560, Acme Window Cleaners Kingston Ont \$2,750, Advance Cleaning Service Ltd Regina Sask \$33,320, N Ahmud Goose Bay Nfld \$4,239, Allied Maintenance Service Halifax NS \$95,855, Al's Cleaning Service Adergrove BC \$3,480, The Ambassador Building and Main-

TRANSPORT—Continued

tenance Ltd Windsor Ont \$26,844, Arnold's Janitorial Service Prince Rupert BC \$19,972, Aurora Cleaning Service Churchill Man \$19,950, Bedard Girard Ltd Mississauga Ont \$5,100, The Bee Clean Co of Brandon Ltd Brandon Man \$5,005, Best Cleaners and Contractors Ltd Vancouver BC \$385,130, H R Blommaert Yorkton Sask \$2,213, Mike Burdeny Kenora Ont \$8,323, Camelot Enterprises Ltd Comox BC \$6,696, Capital Maintenance Services Halifax NS \$14,332, Capital Window Cleaners (1964) Ltd Fredericton NB \$23,352, Chalifour & Langevin Inc Quebec Que \$37,733, Cleanview Building Services Ltd Ottawa Ont \$131,677, Consolidated Maintenance Services Ltd Toronto Ont \$28,940, Culligan Janitor Service St Jacobs Ont \$4,680, Custodial Supply Company Saskatoon Sask \$25,433, Drew's Janitor Service and Window Cleaners Ltd Edmonton Alta \$101,286, Corporation E M de l'Est du Quebec Inc Amqui Que \$16,000, J R English North Bay Ont \$9,480, Roy and Pauline Francon Kamloops BC \$16,569, Lucien Frechette The Pas Man \$11,163, M & P Geredzuk Williams Lake BC \$9,970, Gleam-All Services Hay River NWT \$6,740, A Gobolos Abbotsford BC \$2,520, J DeHaan Hamilton Ont \$3,500, Interior Janitors Quesnel BC \$7,800, Norman Jacobs Penticton BC \$14,970, Jet Janitor Services Ltd Stephenville Nfld \$212,446, Jim's Upholstery Shop Happy Valley Nfld \$2,655, H C Johnson Calgary Alta \$2,200, King's Northern Interior Cleaning Thunder Bay Ont \$35,619, Kingsway Building and Maintenance Burnaby BC \$3,575, M D Maintenance Enrg Longueuil Que \$6,903, The Maintenance Man Charlottetown PEI \$18,755, Modern Building Cleaning Calgary Alta \$111,026, Monarch Building Cleaning Service Vancouver BC \$3,105, Leo J Muise Yarmouth NS \$10,024, Ned-Win Janitor Services Ltd Hay River NWT \$5,317, Niagara District Airport Commission Niagara Falls Ont \$2,700, Northwest Janitor Services Ltd Grande Prairie Alta \$3,608, Oxford Property Services Edmonton Alta \$91,969, Maria Pael Warton Ont \$6,900, H A Perigord Company Ltd Sudbury Ont \$29,822, R E Popp Port Hardy BC \$18,000, M F Rebagliate Smithers BC \$9,524, Reliable Window Cleaners Company Ltd Sudbury Ont \$4,140, S H Enterprises Maple Ridge BC \$6,240, Sandspit Enterprises Sandspit BC \$13,824, Corporation Sanibec (Saguenay) Inc Chicoutimi Que \$48,167, Hans Schmitt Nanaimo BC \$5,935, Society of Entretien Ltd \$9,160, Superior Building Maintenance (Terrace) Ltd Terrace BC \$14,192, M Toepfer Prince Rupert BC \$2,100, The Tower Company (1961) Ltd Montreal Que \$57,450, A T Welcher Ketch Harbour NS \$4,160.

Collection of Landing and Parking Fees \$18,975.

General Aviation Service Ottawa Ontario \$18,675.

Computer and Data Processing Services \$543,256—Canadian General Electric Ottawa Ont \$39,462, Computer Sciences Ltd Montreal Que \$34,370, Com-Share Ltd Rexdale Ont \$57,949, Dataline Systems Ltd Toronto Ont \$2,519, Government of Canada—Department of Transport—Computer Services Ottawa Ont \$403,758, IBM Canada Ltd Don Mills Ont \$3,618.

Engineering Consulting Services \$325,904—Adga Ltd Ottawa Ont \$67,535, Adi Ltd Fredericton NB \$4,500, Affiliated Engineering Services Thornhill Ont \$10,080, Brais Frigon Hanley Engineering Company Montreal Que \$3,170, Cambian Engineering Group Ltd Edmonton Alta \$4,500, Chasse Tremblay & Deschenes and Associates Baie Comeau Que \$2,499, Design Team Leasing Toronto Ont \$2,278, A Dore Ville Brossard Que \$15,071, Epec (Engineering) Ltd Ed-

monton Alta \$5,312, Gendron & Lefebvre Laval Que \$5,330, Ian Martin Associates Ltd Toronto Ont \$7,020, Joddin Lamaire Pratte and Associates Inc Montreal Que \$47,020, J B Longstreet & Sons Matheson Ont \$10,533, Marshall Macklin & Monaghan Don Mills Ont \$10,650, J F McLaren Ltd Willowdale Ont \$21,187, Nesco Consulting Ltd Edmonton Alta \$2,859, S W Rowland Engineering Ltd Don Mills Ont \$26,675, J R Sampson Quebec Que \$6,651, Smith Carter Partners Winnipeg Man \$6,070, Strong Lamb and Nelson Ltd Edmonton Alta \$17,992, Roy B Turner Timmins Ont \$5,670, B J Tworzyanski Ltd Thornhill Ont \$3,703, Underwood McLellan & Associates Ltd Winnipeg Man \$27,192, Venne Thibault & Gagnon Quebec Que \$6,079.

Hospitality \$10,358.

Laundry, Dry Cleaning and Related Services \$23,839—Industrial Towel Vancouver BC \$3,066, Sunshine Uniform Supply Company Ltd Toronto Ont \$3,278.

Legal Services \$21,765—Government of Canada—Department of Justice Ottawa Ont \$7,008, Nethercut and Company Ltd Toronto Ont \$2,417.

Management Consulting Services and Contract Research \$288,895—Canadian National Railways Montreal Que \$2,000, F H Clark Mont St Hilaire Que \$2,986, Elaine M Gans Vancouver B C \$2,728, Government of Canada—Bureau of Management Consulting—Department of Supply and Services Ottawa Ont \$222,778, Intel Consultants Ltd Ottawa Ont \$4,800, Kate Peat Marwick Ltd Toronto Ont \$2,397, Pemberton Holmes Ltd Victoria B C \$2,300, Racey MacCallum & Bluteau Ltd Montreal Que \$10,072, Rhind & Smith Mahan Beach Cal U S A \$11,000, Stevenson Raines Barret Hutton Seton and Partners Calgary Alta \$7,000, S E Watt and G A Pynn St John's Nfld \$3,000.

Medical Services \$39,149.

Messing, Lodging and Food Services \$1,865,142—Canada Catering Company Ltd Toronto Ont \$895,327, Continental Take Out Frobisher Bay NWT \$5,026, Frost Ltd Gander Nfld \$13,182, Government of Canada—Department of National Defence Ottawa Ont \$11,704 and Public Works Ottawa Ont \$8,831, Provincial Government of Quebec Quebec Que \$14,214, Ritchie Mechanical Construction Frobisher Bay NWT \$2,296, Terra Nova Hotel Gander Nfld \$8,286, Versafood Services Ltd Toronto Ont \$905,254.

Messing and Food Services—Recovered \$22,274 (credit).

Membership Fees \$10,334.

Meteorological Services in support of Air Transportation \$16,988,000—Government of Canada—Department of Environment Ottawa Ont \$16,988,000.

Operation and Maintenance of Airports, Terminals and Stations by Contracts \$2,868,068—Air Canada Winnipeg Man \$32,974, Canadian Marconi Ltd Montreal Que \$226,376, Eastern Provincial Airways 1973 Ltd Gander Nfld \$82,826, General Electric Motor Service Timmins Ont \$3,138, Hewitt Montreal Que \$70,815, ITT Technical and Support Services Ottawa Ont \$58,528, Jet Janitorial Service Ltd Goose Bay Nfld \$64,361, Labrador Airways Ltd Goose Bay Nfld \$242,862, Quebec Air Dorval Que \$54,303, RCA Ltd Montreal Que \$4,186, Shiretown Construction Ltd St Andrews NB \$8,806, Smith Airways Ltd Swift Current Sask \$22,500, Sunshine Landscaping Thunder Bay Ont \$10,289, Tower Foundation Montreal Que \$1,952,003, Vancouver Soaring Association Vancouver B C \$5,200, Yorkton Flying Services Yorkton Sask \$15,815.

TRANSPORT—Continued

Operation and Maintenance of Facilities (Except Airport) by Contract \$197,774—Bedard Girard Ltd Montreal Que \$79,470, C N Telecommunications Montreal Que \$4,106, Pacific Western Airlines Vancouver BC \$101,309, A Woodrow Timmins Ont \$5,460.

Operation of Car Parking Areas by Contract \$494,114—Agence de (Ste Foy) Securite General Inc Ste Foy Que \$9,251, City of Calgary Calgary Alta \$154,152, Canadawide Parking Service Ltd Calgary Alta \$212,226, Canadian Corps of Commissioners Ottawa Ont \$22,725, S H Chalmers Windsor Ont \$31,198, Kodiak Parking Service Winnipeg Man \$28,159, Metro Parking Ltd Vancouver B C \$35,567.

Protection Services \$3,989,917—Canadian Corps of Commissioners Ottawa Ont \$427,714, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$3,509,103, Government of Newfoundland St John's Nfld \$33,420, Metropolitan Investigation & Security Canada Ltd Winnipeg Man \$14,584.

Purchasing Fees \$1,513,130—Government of Canada—Department of Supply and Services Ottawa Ont \$1,513,130.

Reimbursement of Tuition Fees \$44,529.

Reproducing and Printing Services \$48,488—Alphatext Ottawa Ont \$8,205, Government of Canada—Department of Supply and Services—Canadian Government Printing Bureau Ottawa Ont \$9,006, Hughes-Owens Company Ltd Montreal Que \$4,367, St Lawrence Seaway Ottawa Ont \$2,136, Techno Graphic Services Dorval Que \$11,095, West Canadian Graphic Calgary Alta \$2,415.

Scientific Services (Analysis) \$28,456—Government of Canada—Department of National Defence Ottawa Ont \$7,616 and National Research Council Ottawa Ont \$2,692, Morrison Hershfield et al Ltd Guelph Ont \$6,000, Smith Carter Partners Winnipeg Man \$9,269.

Snow Removal by Contract \$278,064—Baird Brothers Ltd Penitction B C \$4,000, Bradley Air Services Ltd Carp Ont \$2,164, L M Gallant Trucking Elmsdale N S \$55,500, Government of Canada—Department of National Defence Ottawa Ont \$16,500, Melmer Contracting Ltd Richmond B C \$6,820, Muldar Brothers Ltd Winnipeg Man \$28,421, Pelan Construction Ltd Hauterive Que \$83,400, Quebec Labrador Construction Sept Iles Que \$7,500, W Rourke Ltd Quebec Que \$40,785, Rene Roy Riviere du Loup Que \$3,060, Southern Construction Ltd Trepassey Nfld \$7,000.

Stenographic Services \$146,762—DOT Personnel Services Toronto Ont \$10,278, Employers Overload Company Toronto Ont \$7,988, Interprovincial Personnel Placement Edmonton Alta \$8,556, Manpower Business Ottawa Ont \$6,655, Miss Stacey Personnel Ottawa Ont \$17,767, Office Extras Toronto Ont \$9,790, Office Overload Co Ltd Toronto Ont \$18,742, Personnel Pool Ottawa Ont \$53,051, Workpool Associates Winnipeg Man \$6,531.

Storage and Warehousing Services \$73,670—Government of Canada—Department of Supply and Services Ottawa Ont \$72,129.

Training and Educational Services \$789,127—Advanced Management Research Inc New York NY USA \$2,599, Aer Lingus Irish Dublin Ireland \$30,173, Arizona State University Tempe Ariz USA \$2,040, The Atlantic Summer

School for Advanced Business Administration Halifax NS \$2,700, Bell Helicopter Corporation Fort Worth Tex USA \$2,141, Berlitz School of Languages Edmonton Alta \$4,627, Montreal Que \$13,753, Ottawa Ont \$23,657 and Vancouver BC \$6,720, Board of School Trustees Port Hardy BC \$28,838, Sandspit BC \$6,735 and Terrace BC \$2,443, The Boeing Company Renten Wash USA \$2,182, Canadian International Seminar Limits Ottawa Ont \$2,300, Canadian Pacific Air Vancouver BC \$2,030, Cantra Training Toronto Ont \$2,230, College Ahuntsic Montreal Que \$2,704, Control Data Institute Willowdale Ont \$5,100, Cultural and Linguistics Institute Montreal Que \$25,091, R J Cunningham Aylmer Que \$9,576, Datagen of Canada Ltd Hull Que \$7,868, Eastern Air Lines Inc Miami Fla USA \$32,102, P W Easton Vancouver BC \$2,400, Federal Aviation Administration Oklahoma City Okla USA \$13,732, Flight Safety International Flushing NY USA \$66,757, Government of Canada—Public Service Commission Ottawa Ont \$155,038, Hawker Siddeley Aviation Ltd Manchester England \$5,093, Humber College of Applied Arts and Technology Rexdale Ont \$11,162, IAT Registrar Willowdale Ont \$2,000, Interdata Inc Mississauga Ont \$15,540, Kelsey School Division The Pas Man \$2,640, Management Training Centre Halifax NS \$2,685, The Manitoba Institute of Management Inc Winnipeg Man \$2,130, Martinair Schiphol—Centrum Holland \$34,429, P D McLean Vancouver BC \$2,264, Ministry of Transport Training Institute Ottawa Ont \$38,817, Multi-Amp Corporation Dallas Tex USA \$4,480, N B Institute of Technology Moncton NB \$12,990, Nordair Ltd Dorval Que \$4,200, Northern Alberta Institute of Technology Edmonton Alta \$3,350, Ottawa PPA Conference Ottawa Ont \$2,295, Pacific Western Airlines Vancouver BC \$2,900, Red River Community College Winnipeg Man \$4,380, School District No 81 Fort Nelson BC \$6,325, Southern Alberta Institute of Technology Calgary Alta \$2,543, Transair Winnipeg Man \$2,000, Department of Transportation—Federal Aviation Administration Washington DC USA \$5,496, Trans World Airlines Kansas City Missouri USA \$16,514, Toronto Airways Ltd Toronto Ont \$2,497, United Airlines Chicago Ill USA \$56,512, University of Alberta Edmonton Alta \$2,860, British Columbia Vancouver BC \$3,202 and Southern California Los Angeles Cal USA \$2,425.

Other Professional, Technical and Special Services \$1,351,215—H Aass Aero Engineering Ltd Ottawa Ont \$8,409, Adga Ltd Ottawa Ont \$39,831, Al's Services Ltd Happy Valley Nfld \$14,462, Altaco Design Centre Ltd Edmonton Alta \$8,982, The Ambassador Building Maintenance Ltd Windsor Ont \$2,375, Aviation and Aviation Environment (Int'l) Specialists British Channel Islands \$13,818, Aviation Planning Services Ltd Montreal Que \$15,865, B C Corps of Commissioners Vancouver BC \$2,582, B & D Plumbing and Heating Ltd Winnipeg Man \$2,820, Boshard and Son Ltd Vancouver BC \$2,900, CAE Aircraft Ltd Winnipeg Man \$7,524, CAIM Aerosciences Ltd Montreal Que \$21,878, The City of Calgary Calgary Alta \$272,878, Canadian Design Service Company Ltd Toronto Ont \$5,461, Dabbs Control Surveys Calgary Alta \$19,798, E N Davison Richmond BC \$2,100, Dawson Realty Ltd Richmond BC \$10,370, The Decca Navigator Company Ltd London England \$3,072, Digital Equipment of Canada Ltd Ottawa Ont \$16,206, Digital Methods Ltd Ottawa Ont \$67,823, Government of Canada—Department of Justice Ottawa Ont \$2,805; National Film Board of Canada Ottawa Ont \$43,765; National Health and Welfare Ottawa Ont \$29,000; National Defence Ottawa Ont \$6,513; National Research Council

TRANSPORT—Continued

Ottawa Ont \$183,931, Public Works Ottawa Ont \$71,238 and Supply and Services Ottawa Ont \$6,674, Honeywell Controls Ltd Scarborough Ont \$18,347, Johnson Controls Ltd Toronto Ont \$7,314, Kates Peat Marwick and Company Toronto Ont \$15,255, Kenting Big Indian Drilling Calgary Alta \$2,688, Labrador Airways Goose Bay Nfld \$13,568, Labrador Transport Ltd Goose Bay Nfld \$29,248, N D Lea & Associates Ltd Toronto Ont \$2,100, Manpower Business Ottawa Ont \$2,466, Marsland Engineering Ltd Waterloo Ont \$8,879, Ian Martin and Associates Ltd Toronto Ont \$24,019, Mathews Conveyor Company Ltd Port Hope Ont \$2,140, Miss Steacy Personnel Ottawa Ont \$5,256, Gail Richter Nelson Ottawa Ont \$4,000, Office Extras Ottawa Ont \$3,904, Office Overload Co Ltd Ottawa Ont \$9,914, Otis Elevator Company Ltd Hamilton Ont \$9,523, Personnel Pool Ottawa Ont \$22,365, Price Management Engineering Aylmer Que \$2,161, Quasar Systems Ltd Ottawa Ont \$33,541, Quenneville Telephone & Communications Inc Montreal Que \$2,445, Radiography & Ultrasonics Reg'd Montreal Que \$2,492, City of Rouyn Rouyn Que \$2,935, St John Ambulance Ottawa Ont \$22,880, J Roland Samson Quebec Que \$6,025, Seaspans International Ltd North Vancouver BC \$2,153, Service Engineering Associates Inc Atlanta Georgia USA \$14,193, P Turbis Sept-Iles Que \$3,651, University of Toronto Toronto Ont \$5,000, West Canadian Graphic Industries Ltd Edmonton Alta \$4,164, W A S White Ottawa Ont \$3,854.

CANADIAN SURFACE TRANSPORTATION ADMINISTRATION

Computer and Data Processing Services \$42,969—Government of Canada—Department of Transport Computer Services Ottawa Ont \$42,969.

Hospitality \$6,583.

Laundry \$2,862.

Stenographic Services \$17,806—DOT Personnel Services Toronto Ont \$3,072, Office Overload Co Ltd Ottawa Ont \$2,945, Personnel Pool Ottawa Ont \$11,395.

Technical Personnel Services \$2,566,200—M Abramowitz Ottawa Ont \$5,000, Acres Consulting Services Limited Toronto Ont \$140,953, Ahearn and Soper Limited Rexdale Ont \$9,175, Alcan Canada Products Limited Toronto Ont \$4,920, Robert Allan Limited Vancouver BC \$29,920, Arctic Systems Calgary Alta \$84,545, W M Baker Scarborough Ont \$7,534, R L Banks & Associates Washington DC USA \$150,000, BC Research Vancouver BC \$25,333, J McRainor Beresford Ottawa Ont \$2,400, William Black Limited Ottawa Ont \$10,000, S P Bowkett Ottawa Ont \$2,089, William F Briggs Ottawa Ont \$2,205, Calspan Corporation Buffalo NY USA \$25,046, The Canada Consulting Group Toronto Ont \$3,629, Canadian Standards Association Rexdale Ont \$55,644, Case Existological Laboratories Ltd Victoria BC \$101,091, Centre De Recherche Industrielle de Quebec Ste Foy Que \$39,970, Control Systems Research Inc Arlington Va USA \$3,000, J R Convey Ottawa Ont \$5,829, C J Daglish Ottawa Ont \$3,409, T J Dalton in Trust St John's Nfld \$3,307, Datamex Limited Downsview Ont \$8,187, Robert U Day Ottawa Ont \$3,900, Deleuw Cather Canada Ltd Ottawa Ont \$46,710, Lea Dunning

Ottawa Ont \$2,056, Ecole Polytechnique De Montreal Montreal Que \$44,933, E Edwardson and Co Ltd Montreal Que \$2,555, Electric Testing Laboratories Inc New York NY USA \$38,562, Foundation of Canada Engineering Corporation Limited Toronto Ont \$44,719, D E Galbraith Ottawa Ont \$15,625, General Environments Corporation Springfield Va USA \$49,101, German & Milne Montreal Que \$130,829, Grandview Industries Limited Rexdale Ont \$2,059, Rejean Grenier Ste Foy Que \$7,885, Dr R C G Haas Waterloo Ont \$4,972, Hedlin Menzies and Associates Toronto Ont \$8,900, Ian G Heggie Ottawa Ont \$5,000, Hovey and Associates Limited Ottawa Ont \$147,904, T G Keast Ottawa Ont \$6,180, Kates Peat Marwick & Co Ltd Ottawa Ont \$28,466, John J Lawson Ottawa Ont \$5,000, Leeds & Northrup Canada Ltd Rexdale Ont \$2,664, A M Macaskill & Associates Ville Lasalle Que \$21,951, MacKenzie Air Limited Edmonton Alta \$2,044, Bruce Mallon and Associates Inc Montreal Que \$32,945, Market Facts of Canada Limited Toronto Ont \$11,306, René Martin Hull Que \$2,493, McGill University Montreal Que \$29,592, John J McMullen Associates Inc New York NY USA \$21,087, Memorial University of Newfoundland St John's Nfld \$17,500, Jean Morel Hull Que \$2,559, J R Morgan Ottawa Ont \$28,403, R E Morris Ottawa Ont \$24,479, MPS Associates Ltd Winnipeg Man \$8,500, Dr J A Newman Ottawa Ont \$4,807, Northumberland Ferries Ltd Charlottetown PEI \$36,132, Nova Scotia Technical College Halifax NS \$14,714, Dr V Setty Pendakur Vancouver BC \$4,422, PMLP Consultants Limited Don Mills Ont \$27,541, Government of Canada—Department of National Defence Ottawa Ont \$125,990; Department of Supply and Services Ottawa Ont \$167,219; Statistics Canada Ottawa Ont \$95,010; and Department of Public Works Ottawa Ont \$7,104, G L Ross Ottawa Ont \$2,667, Setak Computer Services Corporation Limited Willowdale Ont \$113,345, Sores Inc Montreal Que \$30,014, Professor A M Stevens Fredericton NB \$3,200, D E Stoltz Ottawa Ont \$5,000, Swan Wooster Engineering Company Limited Vancouver BC \$18,252, J Thorsell Banff Alta \$2,750, R R Tittley Ottawa Ont \$2,795, Trimac Consulting Services Limited Calgary Alta \$46,752, Underwood McLellan and Associates Limited Winnipeg Man \$4,050, University of Alberta Edmonton Alta \$23,500; Calgary Alta \$8,385; Manitoba Winnipeg Man \$18,203, New Brunswick Fredericton NB \$24,043; Ottawa Ont \$5,970; Saskatchewan Saskatoon Sask \$76,147; Toronto Ont \$33,065 and Western Ontario London Ont \$16,000, Dr G J S Wilde Kingston Ont \$7,803, Loreene Williamson Ottawa Ont \$2,497, Dr F R Wilson Fredericton NB \$3,200.

Training and education services \$14,808—Government of Canada—Public Service Commission Ottawa Ont \$10,362.

Other types of services \$1,372.

TRANSPORTATION DEVELOPMENT AGENCY

Engineering Consulting Services \$5,418—ADGA Ltd Ottawa Ont \$5,418.

Hospitality \$1,020.

Membership Fees \$1,599.

Stenographic Services \$43,400—DOT Personnel Services Toronto Ont \$28,994, Office Overload Co Ltd Montreal Que \$3,685, Kelly Girl Toronto Ont \$10,045.

TRANSPORT—Concluded

Technical Personnel Services \$3,949,840—Air Canada Winnipeg Man \$25,545, Air Transit Montreal Que \$52,557, Acres Consulting Services Ltd Toronto Ont \$62,590, BC Hydro Vancouver BC \$42,500, M Blurton Beaconsfield Que \$9,135, J C Bourguignon Montreal Que \$12,000, J N Brocklesky Toronto Ont \$2,979, B Brouillette Montreal Que \$9,750, Canadian Institute of Guided Ground Transport Kingston Ont \$189,852, Canadian National Montreal Que \$152,143, Canadian Pacific Ltd Montreal Que \$21,115, Canadian Pacific Consulting Services Montreal Que \$49,670, Canalog Montreal Que \$1,157,259, Canadian Resourcicon Ltd Vancouver BC \$35,108, City of Calgary Calgary Alta \$156,200, City of Regina Regina Sask \$3,831, Dimension Consultants Ltd Montreal Que \$9,599, Distribution Consultants Canada Ltd Etobicoke Ont \$24,063, Foundation of Canada Engineering Corp Ltd Calgary Alta \$2,222, German and Milne Montreal Que \$2,500, Glenayre Electronics Ltd North Vancouver BC \$32,850, W H D Hanchet St Sauveur des Monts Que \$2,546, Hedlin Menzies & Associates Ltd Toronto Ont \$39,006, J P Hogue and Associates Ltd Montreal Que \$44,939, Hover Jak Ltd Richmond Hill Ont \$67,151, T Hutcheon Ottawa Ont \$2,205, Incan Marine Ltd Montreal Que \$24,998, Industrial Illustrating and Designing Inc St Laurent Que \$6,531, Kates Peat Marwick and Co Toronto Ont \$26,562, A L Jenkins Montreal Que \$3,676, J E Laframboise Montreal Que \$11,270, McGill University Montreal Que \$36,954, K B Mathewson Montreal Que \$2,455, Memorial University Newfoundland St John's Nfld \$50,300, Montreal Urban Community Transit Commission Montreal Que \$18,000, E K Muller St Catherines Ont \$9,225, The Municipality of Metropolitan Toronto Toronto Ont \$99,613, B Myers Montreal Que \$14,080, Northern Transportation Co Ltd Edmonton Alta \$270,154, A T Olson London Ont \$2,500, C Preston Ottawa Ont \$13,800, C R Raisinghani Montreal Que \$4,350, Research Council of Alberta Edmonton Alta \$143,664, Roads and Transportation Association of Canada Ottawa Ont \$2,586, Roctest Ltd Longueuil Que \$5,000, P S Ross and Partners Toronto Ont \$6,836, P J Sanford Montreal Que \$2,250, Saskatchewan Research Council Saskatoon Sask \$133,216, SED Systems Saskatoon Sask \$24,117, F F Slaney and Co Vancouver BC \$25,273, D Smith Montreal Que \$2,212, Societe De Mathematiques Appliquées Inc Montreal Que \$45,000, Stanford Research Institute Menlo Park Cal USA \$5,250, Swan Wooster Engineering Vancouver BC \$35,971, Technical Overload Montreal Que \$18,164, Terracross Ltd Lachine Que \$55,740, D Tighe Montreal Que \$8,160, Toronto Transit Commission Toronto Ont \$35,000, University of: British Columbia Vancouver BC \$2,001; Calgary Calgary Alta \$3,837 and Toronto Toronto Ont \$28,939, Vehicle Research Ltd Toronto Ont \$5,000, S M Uzumeri Islington Ont \$5,160.

Training and Education Services \$6,991—The Berlitz School of Languages Montreal Que \$3,042.

Other Professional, Technical and Special Services \$426,330—Government of Canada—Department of Supply and Services Ottawa Ont \$90,000, Stolports Operation and Maintenance by Air Services \$335,600.

Canadian Transport Commission

Accounting Services \$11,414—Department of Supply and Services Ottawa Ont \$11,414.

Computer Programming Services \$356,130—Alphatext Ltd Ottawa Ont \$5,592, Canadian National Railways Montreal Que \$7,560, Canadian Pacific Ltd Montreal Que \$4,950, Com Share Ltd Rexdale Ont \$15,047, Dataline Systems Ltd Toronto Ont \$28,687, Government of Canada—Statistics Canada Ottawa Ont \$26,114 and Transport Ottawa Ont \$210,460, Systems Dimensions Ltd Ottawa Ont \$57,109.

Consulting Services \$1,097,200—Acres Consulting Services Ltd Vancouver BC \$143,710, J Beauregard Montreal Que \$3,120, O Blanc Ottawa Ont \$5,121, M Boisvert Ottawa Ont \$8,631, P Conroy Ottawa Ont \$6,000, M Copeland Downsview Ont \$10,400, H J Darling Ottawa Ont \$5,850, D Dent Mississauga Ont \$3,000, Y Dube Quebec Que \$4,950, E B M Financial Regulatory Consultants Ltd Ottawa Ont \$4,999, W D Gainer Edmonton Alta \$4,950, Government of Canada—National Research Council \$2,198, Statistics Canada Ottawa Ont \$39,506, Department of Supply and Services Ottawa Ont \$95,795, H Griffin Willowdale Ont \$4,900, R F Harris Winnipeg Man \$5,250, Industrial Research Institute of the University of Windsor Windsor Ont \$2,094, V Ingleson Don Mills Ont \$4,900, International Surveys Ltd Montreal Que \$4,000, Kates Peat Marwick & Co Montreal Que \$161,910, C D Le Ottawa Ont \$11,312, R Lee Ottawa Ont \$13,558, J H Lynn Nobleton Ont \$4,900, M P S Associates Ltd Winnipeg Man \$8,000, S MacLean Ottawa Ont \$13,480, L MacRae Toronto Ont \$4,900, Market Facts of Canada Toronto Ont \$4,950, Martech Toronto Ont \$4,750, Lowe Martin Co Ltd Ottawa Ont \$4,256, K B Mathewson Ottawa Ont \$10,725, D L McLachlan Calgary Alta \$7,593, D E Melliship Winnipeg Man \$3,000, K Mozersky Ottawa Ont \$10,010, C Ozol Calgary Alta \$7,444, G M Parekh Ottawa Ont \$2,368, Resources Management Consultants Toronto Ont \$4,950, Snavelly King & Tucker Inc Washington D C USA \$195,132, J C Stabler Saskatoon Sask \$4,950, M Stephens Ottawa Ont \$2,700, K W Studnicki-Gizbert Ottawa Ont \$30,345, Swan Wooster Engineering Co Vancouver BC \$5,500, Techman Ltd Calgary Alta \$46,287, Traveldata Toronto Ont \$133,234, M Truchon Ste Foy Que \$4,950, E W Tyrchniewicz Winnipeg Man \$6,062, J D Wahn Winnipeg Man \$5,400, J E Wells Altonville Ont \$15,460, Zohar Consulting Ltd Willowdale Ont \$7,800.

Drafting Services \$2,175—Canadian Design Service Co Montreal Que \$2,175.

Health Services \$5,174—Government of Canada—Department of National Health and Welfare Ottawa Ont \$5,174.

Photographic Services \$12,475—Government of Canada—Public Archives of Canada Ottawa Ont \$10,623.

Protection Services \$40,031—Canadian Corps of Commissioners Ottawa Ont \$39,991.

Reporting Services \$43,404—Allwest Reporting Ltd Burnaby BC \$7,233, Nethercut & Co Ltd Toronto Ont \$36,094.

Training and Educational Services \$22,447—Algonquin College Ottawa Ont \$2,275, Government of Canada—Public Service Commission Ottawa Ont \$11,568, Xerox of Canada Ltd Don Mills Ont \$3,447.

Other Types of Services \$8,456.

TREASURY BOARD

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

Management Consulting and Contract Research \$246,450—M Bellot Ottawa Ont \$2,100, Colburn Project Control Ottawa Ont \$4,005, Computer Services Bureau Ottawa Ont \$27,682, Coopers and Lybrand Ottawa Ont \$35,063, Government of Canada—Department of Communications Ottawa Ont \$4,500; Department of Supply and Services Ottawa Ont \$97,192 and Statistics Canada Ottawa Ont \$17,780, A R Dobell Ottawa Ont \$4,200, Hopwood Dunlop and Associates Ltd Ottawa Ont \$30,180, G Ross Toronto Ont \$4,675, Stevenson and Kellogg Ltd Toronto Ont \$4,450, Systems Approach Ltd Ottawa Ont \$7,005, H S Young Ottawa Ont \$2,625.

Data Processing Services \$1,169,932—Accur Punch Ltd Ottawa Ont \$7,211, Computed Systems Ltd Ottawa Ont \$7,160, Computer Services Bureau Ottawa Ont \$272,978, Datacap Ltd Ottawa Ont \$12,029, Dataline Ltd Toronto Ont \$75,986, Government of Canada—Department of National Revenue Ottawa Ont \$5,261 and Department of Supply and Services Ottawa Ont \$62,000, Federal Systems Canada Toronto Ont \$12,200, Hopwood Dunlop and Associates Ltd \$4,620, IBM Canada Ltd Don Mills Ont \$11,181, Information Science Industries Ottawa Ont \$15,644, Personnel Application Centre \$360,000, SDL Associates Ltd Ottawa Ont \$3,692, IP Sharp Associates Ltd Toronto Ont \$13,939, Systems Dimensions Ltd Toronto Ont \$262,877, Triquetra Services Ltd Toronto Ont \$19,167, University of Toronto Toronto Ont \$19,400.

Other Business Services \$337,980—Central Mortgage and Housing Corporation Ottawa Ont \$4,591, C Demers Rockland Ont \$2,138, Government of Canada—Department of Supply and Services Ottawa Ont \$26,574, Bruce Doen and Associates Ottawa Ont \$4,575, DOT Personnel Services Toronto Ont \$5,324, Gottsholk and Ash Ltd Montreal Que \$5,590, International Simultaneous Translation Montreal Que \$5,304, N Kerkland Toronto Ont \$13,350, R J Louks Orleans Ont \$5,100, D G McFetridge London Ont \$2,100, Miss Stacey Personnel Ottawa Ont \$28,955, Office Overload Co Ltd Ottawa Ont \$13,131, Ottawa and District Association Ottawa Ont \$5,706, Ottawa-Hull Bilingual Personnel Ottawa Ont \$11,650, Personnel Pool Temporary Ottawa Ont \$62,271, Price Waterhouse and Associates Ottawa Ont \$2,350, Government of Canada—Public Service Commission Ottawa Ont \$5,062, P S Ross and Partners Montreal Que \$15,635, M Roger Hull Que \$2,680, Stevenson and Kellogg Ltd Toronto Ont \$32,124, Temprotech Personnel Ottawa Ont \$3,324, Tracan Inc Montreal Que \$2,280, J M Treleven Ottawa Ont \$9,150, Urwick Currie and Partners Montreal Que \$29,370, Victor Comptometer Ottawa Ont \$16,669, R J Weiler Ottawa Ont \$7,938, B Wilkin Ottawa Ont \$2,620.

National Research Council of Canada

Accounting Services \$84,000—Government of Canada—Department of Supply and Services Ottawa Ont \$84,000.

Building Cleaning and other Sanitation Services \$386,331—Allied Building Services Ottawa Ont \$36,332, Empire Maintenance Ltd Montreal Que \$287,524, Manpower Business Services Ottawa Ont \$16,147, O'Connors Cleaning Services Halifax NS \$30,150, Regional Disposal Registered Ottawa Ont \$2,872, The Corporation of the City of Ottawa Ottawa Ont \$9,044.

Catering and Quartering Services \$170,101—Branchaud and Branchaud Caterers Ltd Ottawa Ont \$6,533, Crawley and McCracken Co Ltd Montreal Que \$47,218, Government of Canada—Department of Public Works Fort Churchill Man \$101,979.

Data Processing Services \$242,393—Data Cap Ltd Ottawa Ont \$2,370, IBM Canada Ltd Toronto Ont \$47,022, QL Systems Ltd Ottawa Ont \$61,285, Sed Systems Ltd Saskatoon Sask \$78,038, Systems Dimension Limited Ottawa Ont \$34,111.

Engineering Services \$1,646,382—Aercol Downsview Ont \$3,711, Bell Canada Montreal Que \$2,006, J Boda Ottawa Ont \$5,220, S Bouchard Hull Que \$3,010, Bristol Aerospace Ltd Winnipeg Man \$97,232, A Cappadocia Ottawa Ont \$4,350, Carleton University Ottawa Ont \$4,559, Centre National de Recherches Scientifiques Paris France \$15,767, G Collins Ottawa Ont \$24,475, Dalhousie University Halifax NS \$4,288, J B del Blanco Kingston Ont \$5,772, Dobush Stewart Longpre Marchand Goudreau Hein Ottawa Ont \$22,228, Dominion Diving Co Dartmouth NS \$2,703, Fairchild Systems Technology San Francisco Cal USA \$5,010, R W Goulds Ottawa Ont \$2,599, Gunther Plassman Penticton BC \$2,366, R G Ko Orleans Ont \$5,350, Manpower Business Services Ottawa Ont \$27,932, Midwest Drilling Winnipeg Man \$3,000, D A J Millar Ottawa Ont \$3,020, Neighbor Island Consultants Hilo Hawaii USA \$2,968, T D Overhill Engineering Limited Ottawa Ont \$5,043, Pan American World Airways Fort Churchill Man \$858,070, Queen's University Kingston Ont \$4,114, J Ryan Ottawa Ont \$2,561, The Shawinigan Engineering Company Limited Montreal Que \$8,322, B Stach Ottawa Ont \$2,167, Temprotech Office Services Ottawa Ont \$9,753, University of Saskatchewan Saskatoon Sask \$2,150; contracts entered into with the Research Councils of the following provinces for the provision of scientific and technical information and support services to local Canadian companies—Alberta \$86,600, British Columbia \$86,600, New Brunswick \$64,300, Nova Scotia \$84,000, Ontario \$73,500, Saskatchewan \$92,000.

Health Services \$63,629—Government of Canada—Department of National Health and Welfare Ottawa Ont \$63,611.

Postdoctorate Fellowships \$829,630—National Research Council Laboratories fellowships valued at \$9,000 annually for both married and single fellows were paid on a monthly basis from this allotment.

Protection Services \$467,333—Canadian Corps of Commissioners Ottawa Ont \$458,504, Capital Guard Service Limited Ottawa Ont \$2,338, General Investigation (1972) Limited Ottawa Ont \$2,665, G Smith Halifax NS \$3,200.

Research Scientific Technical and Development Support Contracts \$293,819—Bristol Aerospace Limited Winnipeg Man \$4,794, R A French Wolfville NS \$4,000, Gen Tec Inc Quebec Que \$22,208, Guelph University Guelph Ont \$19,467, Lumonics Research Limited Ottawa Ont \$31,736, Memorial University of Newfoundland St John's Nfld \$13,302, P A Lapp Ltd Toronto Ont \$12,787, Queen's University Kingston Ont \$30,000, Regent Park Medical Clinic Regina Sask \$13,965, University of British Columbia Vancouver BC \$76,997, University of Saskatchewan Saskatoon Sask \$12,000, York University Toronto Ont \$52,563.

TREASURY BOARD—Concluded

Scientific Services \$543,336—Alphatext Systems Ltd Ottawa Ont \$9,576, American Geological Institute Washington DC USA \$9,397, Asia Translation Inc Greenwich Conn USA \$3,355, C P Bahl Ottawa Ont \$2,919, J R Bailey Ottawa Ont \$6,900, Biosciences Information Services Philadelphia Pa USA \$8,382, S M Brownstein Ottawa Ont \$2,000, Canadian Design Service Co Ltd Toronto Ont \$6,322, Canadian Film Institute Ottawa Ont \$39,800, W H Cook Ottawa Ont \$11,940, Carleton University Ottawa Ont \$2,470, D R Dickson Ottawa Ont \$7,595, W Eedy Ottawa Ont \$5,325, Franklin Institute Philadelphia Pa USA \$30,075, F Goudswaard Ottawa Ont \$6,480, A Henderson Ottawa Ont \$4,587, Hoverjet Inc Thornhill Ont \$5,667, E R Hope Ottawa Ont \$3,739, A Hruska Ottawa Ont \$10,082, P J Hyde Associates Ottawa Ont \$6,648, Institute for Scientific Information Philadelphia Pa USA \$38,942, K K Karta Saskatoon Sask \$12,033, P A Lapp Ltd Toronto Ont \$7,904, M Malecki Ottawa Ont \$2,317, Management Concepts Ltd Scarborough Ont \$4,250, Manpower Business Services Ottawa \$39,490, National Technical Information Services Springfield Va USA \$5,920, V N Nekrasoff Ottawa Ont \$2,175, S V Patanker Waterloo Ont \$3,000, G Phillips Ottawa Ont \$2,258, R D Reichert Saskatoon Sask \$2,969, M A Rorke Ottawa Ont \$3,940, D A Sinclair Ottawa Ont \$2,126, S W Stillich Toronto Ont \$2,302, Surveyor Nenniger & Chenevert Inc Montreal Que \$109,047, A E Therrien Ottawa Ont \$3,219, University of Montreal Montreal Que \$10,800, Université Laval Quebec Que \$33,485, scientific services by Council members \$23,625; for further details see section 36.

Training and Educational Services \$50,090—Algonquin College Ottawa Ont \$2,725, J Feral Hull Que \$7,563, Government of Canada—Public Service Commission Ottawa Ont \$2,975, A Grzankowska Ottawa Ont \$3,475, J Leroux Hull Que \$2,377, Manpower Business Services Ottawa Ont \$6,370, C M Robichaud Ottawa Ont \$3,213.

Other Business Services \$932,790—British Columbia Research Council Vancouver BC \$6,375, Canadiana Bookbinding Co Ltd Vanier Ont \$7,666, Canadian Press Clipping Service Toronto Ont \$3,098, A Clayton Ottawa Ont \$2,161, Capital and Commercial Laundry Ltd Ottawa Ont \$4,782, R U Day Ottawa Ont \$7,500, DOT Personnel Services Toronto Ont \$4,195, Dun and Bradstreet of Canada Toronto Ont \$4,483, Fokker-VFM-NV Amsterdam The Netherlands \$3,447, Golden Triangle Air Services Ltd Embrun Ont \$3,144, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$5,836; Department of Supply and Services Ottawa Ont \$538,048; Science and Technology Ottawa Ont \$13,160 and Public Archives Ottawa Ont \$4,603, Graphic Films Ltd Ottawa Ont \$4,433, E M Kidd Ottawa Ont \$2,942, J Lagrois Pointe Gatineau Que \$4,028, D P Loshak Ottawa Ont \$5,473, Manpower Business Services Ottawa Ont \$61,467, Office Overload Co Ltd Ottawa Ont \$4,405, Personnel Pool Ottawa Ont \$11,627, A Popp Ottawa Ont \$2,950, J C Richer Montreal Que \$7,800, Smith Irwin and Conley Smiths Falls Ont \$25,365, H M Sylvestre Pembroke Ont \$2,811, Temprotech Office Services Ottawa Ont \$2,754, J Thibault Hull Que \$2,972, University of: British Columbia Vancouver BC \$17,310; Laval Quebec Que \$9,538; McGill Montreal Que \$30,486; Montreal Montreal Que \$4,841; Ottawa Ottawa Ont \$9,571; Queen's Kingston Ont \$5,650 and Western Ontario London Ont \$3,662, Weisman Celler Spatt Modlin and Wortheiner Washington DC USA \$14,802, Xerox of Canada Limited Don Mills Ont \$3,714.

URBAN AFFAIRS**Ministry of State for Urban Affairs**

Consulting and Research Services \$2,302,089—C Aasen Ottawa Ont \$9,900, C Aass Ottawa Ont \$4,500, R Acquah-Harrison Agincourt Ont \$5,160, L Ades Winnipeg Man \$2,048, Algonquin College Ottawa Ont \$4,550, Albert Schweitzer Chair New York NY USA \$5,000, A R A Consultants Toronto Ont \$11,700, Atlantic Air Survey Dartmouth NS \$2,125, L Axworthy Winnipeg Man \$2,250, G Banz Toronto Ont \$15,840, P Barnard and Associates Toronto Ont \$14,000, Base Hamilton Edwards Toronto Ont \$4,500; L Baudouin Ottawa Ont \$4,550, E Beecroft London Ont \$11,250, A Bernard Montreal Que \$5,000, A Bernholtz Toronto Ont \$11,375, R Bertrand Don Mills Ont \$3,600, T Bezanson Ottawa Ont \$6,340, C Beaulieu Quebec Que \$2,500, D Boisvert Ottawa Ont \$4,909, R Bordessa Downsview Ont \$4,200, A Booth Lincoln Neb USA \$24,000, P Boothroyd Edmonton Alta \$2,000, J C Bousquet Evanston Ill USA \$2,475, Break Pain & Watts Toronto Ont \$6,067, T Burns Ottawa Ont \$2,083, T Burton Kitchener Ont \$18,749, J Buss Ottawa Ont \$11,674, D Cameron Ottawa Ont \$6,284, P Cameron Ottawa Ont \$2,666, Canada Council on Social Development Ottawa Ont \$10,075, Canadian Federation of Mayors and Municipalities Ottawa Ont \$5,000, D Carrothers Downsview Ont \$2,000, G Cassidy Ottawa Ont \$9,041, Centre de Recherches Urbaines et Regionales Montreal Que \$15,000, V Chapin Ottawa Ont \$8,167, E F Chatterton and Associates Halifax NS \$89,114, S Chakraborti Saint John NB \$4,000, City of Halifax Halifax NS \$6,425, P Cock Ottawa Ont \$4,650, Collins and Joyce Toronto Ont \$3,180, Consultant Group Inc Saskatoon Sask \$2,300, A Cooperstock Ottawa Ont \$24,565, C Corneil Toronto Ont \$4,000, C Cotterell Montreal Que \$12,760, Clarridge House Halifax NS \$2,359, D Crain Ottawa Ont \$6,000, J M Caron Embrun Ont \$3,332, E Dais Calgary Alta \$4,000, G DaRoza Winnipeg Man \$5,000, L J D'Amore and Associates Ltd Montreal Que \$5,225, C De'Ath Waterloo Ont \$4,500, L Deroi Montreal Que \$16,600, D Detamosi Calgary Alta \$4,060, D Douglas Burnaby BC \$5,000, C Dube Vanier Ont \$16,333, Dupont Roy et Gingras et Associates Montreal Que \$2,225, I Dawson Ottawa Ont \$14,197, O P Dwied Guelph Ont \$2,600, Dupon & Roy & Associates Mount Royal Que \$3,150, A Edwards Ottawa Ont \$8,305, P Esling Don Mills Ont \$3,600, A Falkner Ottawa Ont \$7,700, G Fallis Princetown NJ USA \$8,174, Government of Canada—Secretary of State Ottawa Ont \$4,000 and Statistics Canada Ottawa Ont \$3,148, L D Lederman Ltd Toronto Ont \$12,189, J Ferguson Ithaca NY USA \$10,000, E Fraikin Ottawa Ont \$5,687, P Gabor Toronto Ont \$2,400, J Geer Ottawa Ont \$3,485, General Urban Systems Corporation Montreal Que \$105,149, B Gordon Ottawa Ont \$4,929, L Gordon Ottawa Ont \$4,625, Governing Council of the University of Toronto Toronto Ont \$4,777, H Green Ottawa Ont \$6,177, Hardwick and Collins Vancouver BC \$2,350, W Hatch Don Mills Ont \$2,250, Hartwick Bros Toronto Ont \$17,944, B Helm Ottawa Ont \$4,959, A Herzog Chicago Ill USA \$3,000, S M Hession Ottawa Ont \$3,381, W Hettick Ottawa Ont \$7,575, B Hutchinson Waterloo Ont \$19,060, Institute for Environmental Research Schomberg Ont \$25,174, T Irwin Ottawa Ont \$2,040, P Jacobs Montreal Que \$5,500, G Jarvis London Ont \$6,750, D Jones Montreal Que \$4,000, M Joubert Ottawa Ont \$7,100, H Kaplan Downsview Ont \$3,000, G Karczewski Ottawa Ont \$5,880, Kubat & Woolridge Waterloo Ont \$2,288, J M Lafreniere

URBAN AFFAIRS—Concluded

Hull Que \$4,117, C Thomasset-Laperriere Montreal Que \$10,875, N D Lea Oakville Ont \$2,000, M Leonard Montreal Que \$2,250, C Levy Vancouver BC \$15,618, K Liang Ottawa Ont \$26,500, M Lincourt Ottawa Ont \$6,229, G Lindberg Lund Suede \$4,750, J Lightbody Edmonton Alta \$3,500, I Lord Willowdale Ont \$2,254, F Losee Cambridge Ont \$4,050, B Lonelace Ottawa Ont \$2,762, J A Martel Ottawa Ont \$3,769, R C Martin Calgary Alta \$5,000, R McIntyre Ottawa Ont \$4,000, H Messinger Shawinigan Lake BC \$29,000, M Miles Toronto Ont \$2,670, F D Millar Ottawa Ont \$2,175, P Milojevic Ottawa Ont \$6,693, R Morris Downsview Ont \$3,000, G Murchie Chicago Ill USA \$5,250, T Nosanchuk Ottawa Ont \$7,400, N O'Hagan Vancouver BC \$2,443, V Owen Ottawa Ont \$7,525, S Pang Vancouver BC \$3,200, JN Parker Aylmer Que \$2,370, J Parlour Kent England \$3,000, H Parnass & Co Montreal Que \$14,200, P Pergler Ottawa Ont \$30,000, R Phidd Guelph University Guelph Ont \$3,400, Project Planning & Associates Toronto Ont \$65,957, M Ray Vanier Ont \$19,130, R Rayzak Ottawa Ont \$8,900, M A Reynolds Ottawa Ont \$8,532, R Rodger Ottawa Ont \$2,643, G Sarda Ottawa Ont \$9,333, S Saksangan Ottawa Ont \$5,588, L St Amour Montreal Que \$7,975, S Schatzow Ottawa Ont \$18,840, D Seni Ottawa Ont \$6,041, S Shaw Toronto Ont \$3,175, I Silver Ottawa Ont \$26,093, L D Sims Toronto Ont \$4,775, A Singer Toronto Ont \$15,227, J Sklofsky Willowdale Ont \$15,650, Sorecom Inc Montreal Que \$35,765, Springhurst Community Health Centre Toronto Ont \$84,636, M Sproule-Jones Victoria BC \$2,788, A Stinson Ottawa Ont \$4,500, L Strickland Ottawa Ont \$2,640, B Stuart Vancouver BC \$5,222, E Sutton Ottawa Ont \$6,239, P A Tarte Montreal Que \$7,009, D Taylor Ottawa Ont \$4,251, J Taylor Ottawa Ont \$3,785, D Thompson Ottawa Ont \$2,400, M Tronolone Ottawa Ont \$4,993, A Tsou North Vancouver BC \$8,500, R Turner Kingston Ont \$3,500, D Underwood Ottawa Ont \$4,575, University of: British Columbia Vancouver BC \$112,500, Dalhousie Halifax NS \$15,000; Laval Quebec Que \$12,555, MacMaster Hamilton Ont \$77,908; Montreal Montreal Que \$24,371; Ottawa Ottawa Ont \$8,000; Quebec Montreal Que \$70,000; Quebec (INRS) Montreal Que \$12,000; Queen's Kingston Ont \$96,500, Toronto Toronto Ont \$113,294; Waterloo Waterloo Ont \$31,475 and York Downsview Ont \$79,815, H Union Montreal Que \$13,483, Van Ginkel and Associates Ltd Montreal Que \$4,500, P Wall Aurora Ont \$2,940, Westrede Institute Edmonton Alta \$30,000, P Whillans Ottawa Ont \$2,587, J Whitelaw Victoria BC \$14,625, C Winns Waterloo Ont \$4,000, Wilcox Group Mississauga Ont \$4,700, M Wills Vancouver BC \$4,250, H Wood Montreal Que \$8,878, B Woodrow Toronto Ont \$3,800, R Woods Calgary Alta \$2,000, D Zion Ottawa Ont \$4,738, B Zones Toronto Ont \$2,700, D Brisson Toronto Ont \$2,473, R D Brown Toronto Ont \$4,500.

Data Processing Services \$11,744—Digital Methods Ltd Ottawa Ont \$7,179, Market Facts of Canada Toronto Ont \$4,565.

Information Services \$34,823—R Bocking Vancouver BC \$2,750, M Bownes Hazeldean Ont \$3,600, R Deans Ottawa Ont \$2,210, B DeVienne Montreal Que \$2,150, A McDermott McDougall Toronto Ont \$2,755, R Prevost Outremont Que \$2,929, Orba Information Ltd Montreal Que \$10,522, O Siddiqui Ottawa Ont \$4,000, Other \$3,907.

Training and Education Services \$10,311—Datalogic Canada Ottawa Ont \$2,520, Bureau of Staff Development and

Training Ottawa Ont \$3,382, Synectics Inc Cambridge Mass USA \$2,000, Other \$2,409.

Protection Services \$39,569—Canadian Corps of Commissioners Ottawa Ont \$32,434, Government of Canada—Department of Supply and Services Ottawa Ont \$6,782, Other \$353.

Stenographic Services \$181,427—DOT Personnel Services Ottawa Ont \$15,268, Manpower Business Service Ottawa Ont \$40,882, Miss 500 Ottawa Ont \$46,672, Miss Stacey Personnel Ottawa Ont \$4,529, Office Overload Co Ltd Ottawa Ont \$23,484, Personnel Bilingual Ottawa Ont \$3,609, Personnel Pool Ottawa Ont \$36,877, Terrance Nosanchuk Ottawa Ont \$5,097, Other \$5,009.

Hospitality \$15,638—Services Contract \$34,712, Bratton Crews Cummings & Associates Toronto Ont \$2,712, Government of Canada—Department of Supply and Services Ottawa Ont \$25,265, International Simultaneous Translation Montreal Que \$2,509, Other \$4,226.

Management Consulting \$78,441—Government of Canada—Department of Supply and Services Ottawa Ont \$78,441.

Miscellaneous \$13,246.

VETERANS AFFAIRS

ADMINISTRATION PROGRAM

Association Memberships \$266.

Books of Remembrance \$17,552—S Armstrong Ottawa Ont \$5,436, Y Diceman Ottawa Ont \$8,768.

Data Processing Services \$71,747—Computer Service Bureau Ottawa Ont \$51,795, International Business Machines Canada Ltd Don Mills Ont \$7,500, Government of Canada—Statistics Canada Ottawa Ont \$10,453.

Hospitality \$7,838.

Legal Services \$521.

Management Consultants Services \$27,054—John Doherty and Co Ltd Ottawa Ont \$12,797, P F Firlotte & Associates Hudson Heights Que \$3,658.

Photography Services \$8,011.

Printing Services \$60,942—R L Crain Ltd Ottawa Ont \$5,755, Government of Canada—Canadian Government Printing Bureau Supply and Services Ottawa Ont \$42,131.

Protection Services \$44,433—Canadian Corps of Commissioners Ottawa Ont \$44,433.

Real Estate Services \$4,935.

Staff Courses \$29,102—Government of Canada—Bureau of Staff Development and Training Public Service Commission Ottawa Ont \$24,975, Management Concepts Ltd Scarborough Ont \$3,600.

Other Types of Services \$45,431—Government of Canada—Department of National Health and Welfare Ottawa Ont \$19,833, Com/Art Studio Ottawa Ont \$16,111, Office Overload Co Ltd Ottawa Ont \$3,428.

VETERANS AFFAIRS—Continued**WELFARE SERVICES PROGRAM**

National Associations \$106,986—Canadian Hearing Society Toronto Ont \$7,200, Canadian National Institute for the Blind Toronto Ont \$89,786, Canadian Paraplegic Association Toronto Ont \$10,000.

Fees to Medical Adviser employed by the department on a full time basis \$18,000—J C Wickett Ottawa Ont \$18,000.

Printing Services \$35,047.

Guides (Vimy Memorial) \$5,588.

Protection Services \$10,127—Canadian Corps of Commissioners Montreal Que \$5,031 and Winnipeg Man \$5,096.

Staff Training \$23,404.

Hospitalization Premiums \$127,948.

Other Types of Services \$11,923.

BUREAU OF PENSIONS ADVOCATE PROGRAM

Medical Services \$1,469.

Printing Services \$1,480.

Real Estate Services \$5,350.

PENSIONS PROGRAM

Data Processing Services \$42,003—Government of Canada—Data Processing Branch Department of Supply and Services Ottawa Ont \$29,696, Office Overload Co Ltd Ottawa Ont \$3,130, Triquetra Services Ltd Toronto Ont \$2,803.

Management Consultants Services \$6,657—Government of Canada—Management Consultants Comptroller's Branch Department of Supply and Services Ottawa Ont \$6,657.

Medical Services \$292,391—Government of Canada—Treatment Services Program Department of Veterans Affairs Ottawa Ont \$285,739.

Printing Services \$16,319—Government of Canada—Department of Supply and Services—Canadian Government Printing Bureau Hull Que \$10,282.

Staff Training \$7,639—Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont \$6,098.

Other Types of Services \$8,156.

TREATMENT SERVICES

Fees to medical specialists and general practitioners for part-time services in departmental institutions and clinics \$1,711,875—E R Achong Verdun Que \$9,600, J R Albert Montreal Que \$2,400, M Alemann Vancouver BC \$18,000, J Ananth Montreal Que \$2,100, F C Arendt Racine Montreal Que \$3,000, M J Ball London Ont \$2,370, C Barriga Montreal Que \$4,000, H Batalion Montreal Que \$12,089, D W Baxter Montreal Que \$7,200, L W Beattie London Ont \$13,992, J C Beck Montreal Que \$2,500, M N Beck Charlottetown PEI \$3,840, D C Bentley Montreal Que \$18,073, J Bercouici Montreal Que \$9,600, G B Bigelow Victoria BC \$3,326, S Bikadoroff Montreal Que \$8,400, R Blais Bordeaux Que \$9,000, M E M Boctor

Montreal Que \$2,350, N F Boyd Montreal Que \$14,600, R P Boyd Calgary Alta \$4,100, J P Brault Montreal Que \$5,400, C Bray Dollard Des Ormeaux Que \$5,000, C Y Brown Victoria BC \$2,520, H C Brown Montreal Que \$1,304, A Bruder London Ont \$7,700, D Cameron Montreal Que \$2,500, E Z Cantor Montreal Que \$15,000, J Charbonneau Montreal Que \$5,500, A R Choudhury Montreal Que \$19,897, C Cole Montreal Que \$19,000, G A Copping Montreal Que \$24,976, J V Coyle St John's Nfld \$4,800, H J Cronhelm Victoria BC \$3,436, A R Cumming Victoria BC \$3,530, P K Das Victoria BC \$5,427, D Dejong Montreal Que \$3,600, G Denis Montreal Que \$4,874, Dickey Sloan Norton Greig Chetwynd & Gough Vancouver BC \$51,208, J C Dickison Montreal Que \$7,050, R D Drysdale Charlottetown PEI \$3,929, P Dubracik Montreal Que \$7,371, E Edelstein Montreal \$3,225, A J Elliot Vancouver BC \$6,000, B M Fahrni Vancouver BC \$6,000, R W Fanjoy Saint John NB \$3,384, James Fiddess Victoria BC \$2,990, E R Finlayson Outremont Que \$5,000, R Finlayson Montreal Que \$3,000, S Fishman Vancouver BC \$5,280, D G Florendine Calgary Alta \$10,203, H Fond Montreal Que \$4,000, H C Fong Montreal Que \$2,496, R S Fraser Mount Royal Que \$6,900, S Z Freidman Montreal Que \$2,844, N Gallay Montreal Que \$14,358, J E Gibson Kingston Ont \$8,078, C Gingras Mount Royal Que \$7,200, A Gonshor Montreal Que \$3,000, C A Goretzky Montreal Que \$5,000, R E G Gosling Victoria BC \$2,268, K Greenwood Victoria BC \$2,301, P Greenwood Montreal Que \$15,000, A C Groves Vancouver BC \$23,004, L P Guertin Montreal Que \$6,000, D S M Haines London Ont \$2,400, W M Hall Vancouver BC \$3,600, G W Halpenny Westmount Que \$18,300, S Paul Handa Saint John NB \$9,472, H F Helmy Montreal Que \$4,255, L M Hemmings Montreal Que \$3,432, R Henderson Montreal Que \$3,000, Henry Edmison & Carter Radiologists Victoria BC \$28,575, G E Hobbs London Ont \$13,500, N Hoffman Montreal Que \$5,000, G F Homer Victoria BC \$5,186, J A Houle Montreal Que \$3,099, D L G Howard Calgary Alta \$3,659, M Jabbari Mount Royal Que \$15,000, S A Jacobson Montreal Que \$5,400, E John Montreal Que \$13,500, W A John Calgary Alta \$9,046, R Jones Halifax NS \$2,400, P C Joshi Saint John NB \$7,253, G W A Keddy Saint John NB \$2,562, D Kennear Montreal Que \$2,500, Francis W Kenney Rexton NB \$2,009, S P Kenning Victoria BC \$5,539, S A Keyes Saint John NB \$5,119, A Khan Winnipeg Man \$5,000, F Kimoff Westmount Que \$16,200, S Lal Montreal Que \$12,000, R Lament Vancouver BC \$19,317, G R Langley Halifax NS \$6,000, R Lannigan Calgary Alta \$3,000, R Lantier Montreal Que \$7,800, S W Lapin Montreal Que \$5,000, J W Leblond Regina Sask \$16,800, G Lehman Montreal Que \$6,000, M Levant Calgary Alta \$9,822, W F Lingard Montreal Que \$4,800, F W Lundell Montreal Que \$22,200, R J MacDonald Toronto Ont \$2,400, J K MacFarlane Montreal Que \$6,000, J P MacLeod Montreal Que \$15,100, J MacPhail Montreal Que \$3,000, E Marcotte Montreal Que \$7,200, G M McDougall Vancouver BC \$3,000, J S McGillivray Regina Sask \$5,760, R H S McGladdery Ottawa Ont \$2,120, T B McLean Victoria BC \$3,159, D B Meltzer London Ont \$2,880, H Merrick Montreal Que \$15,750, A A F Meszaros Montreal Que \$13,450, A Miller Montreal Que \$15,000, S Mirsky Ottawa Ont \$16,382, H F Mizgala Montreal Que \$5,000, F Montreuil Montreal Que \$10,800, D D Morehouse St Lambert Que \$16,200, Lewis R Morse Saint John NB \$2,048, B E Murphy Westmount Que \$7,200, I Ogilvy Montreal Que \$20,850, R Oliveros Montreal Que \$9,600,

VETERANS AFFAIRS—Continued

R T Oliveros Montreal Que \$7,050, J Osman Ottawa Ont \$4,320, J A P Pare Montreal Que \$24,000, R J G Pearson Ottawa Ont \$2,216, J A Phills Mont Royal Que \$7,200, H M O Pinski Montreal Que \$7,750, N F Pinsky Montreal Que \$16,200, J S Polson Montreal Que \$5,400, R G Pow Calgary Alta \$17,637, R C Pronger Victoria BC \$7,351, K B Purves Halifax NS \$4,000, M Putnam Charlottetown PEI \$6,369, L J Quinn Montreal Que \$3,000, E Rabin Montreal Que \$4,900, R Rabinovitch Montreal Que \$5,400, E A S Reid Montreal Que \$3,100, W M Rigal Edmonton Alta \$2,863, H R Ross Halifax NS \$2,400, W C Ross Victoria BC \$2,591, W Rosser Ottawa Ont \$5,400, J S Rostant Montreal Que \$15,000, J C Samis Ottawa Ont \$5,259, R F Sanglap Victoria BC \$4,827, O Schickler Montreal Que \$5,933, L A Schlapner Montreal Que \$8,750, M S Scott Westmount Que \$7,200, S K Seah Beaconsfield Que \$15,000, Shaughnessy Veterans Medical Services Vancouver BC \$231,574, T N Siller Montreal Que \$11,314, S Silver Saint John NB \$5,454, H M Simms Halifax NS \$15,200, J G Simms Ottawa Ont \$2,440, J M Sinclair Victoria BC \$7,357, W L Sloan Vancouver BC \$3,000, C C Smith Montreal Que \$16,200, J Soucie Montreal Que \$3,825, D H Starkey Montreal Que \$2,400, H D Stevens Montreal Que \$7,200, J Sylvestre Montreal Que \$21,000, E J Tabah Montreal Que \$6,000, R G Taite Ottawa Ont \$5,400, J Tanner Winnipeg Man \$5,000, J C Theriault Saint John NB \$3,400, F B Thomson Vancouver BC \$5,000, K R Thornton Pathology Victoria BC \$25,000, W M Toone Victoria BC \$11,171, H N Tougas Verdun Que \$2,000, M Townsend Montreal Que \$9,000, R G Townsend Montreal Que \$3,822, P A Turgeon Montreal Que \$3,600, University of Manitoba Winnipeg Man \$4,325, R H Vallejo Montreal Que \$19,828, F W Vaughan Victoria BC \$4,752, R W Waddell Montreal Que \$15,000, H A Warner Westmount Que \$9,200, J D Warren Victoria BC \$7,667, W C Watt Calgary Alta \$6,973, P Weil Montreal Que \$4,500, P G Weil Montreal Que \$2,250, C C Wells Toronto Ont \$7,200, J L Whitby London Ont \$4,600, D M Whitelaw Vancouver BC \$6,000, R Wilkinson Montreal Que \$2,100, J A S Wilson Montreal Que \$6,450, W T Wong Victoria BC \$3,322, M Yates Victoria BC \$3,334, F Zidulka Montreal Que \$12,100, M T Zientara Montreal Que \$19,398.

Ambulance and Taxi Services \$107,108—Paul G Godin Ambulance Ltee Montreal Que \$22,266, Diamond Taxi Association Montreal Que \$3,185, Garden City Ambulance Victoria BC \$2,096, Metropolitan Ambulance Vancouver BC \$17,713, Royal Ambulance Ltd Montreal Que \$16,300, Smiths Ambulance Edmonton Alta \$12,349, Veterans Taxi Association Montreal Que \$22,559, Vets Taxi Saint John NB \$7,834, Victoria Ambulance Service Victoria BC \$2,806.

Association Memberships \$14,566.

Canadian Red Cross Arts and Crafts \$289,123.

Cemetery Charges \$223,246—Cemetery Trustees Greater Victoria Victoria BC \$2,405, Cimetiere St Charles Quebec Que \$3,665, City of Edmonton Edmonton Alta \$4,200, Forest Lawn Cemetery Vancouver BC \$6,995, Gardens of Gethsemane Surrey BC \$2,940, Last Post Fund Inc Montreal Que \$7,560, Murray E Newbigging Ltd Toronto Ont \$2,960, Notre Dame Cemetery Ottawa Ont \$4,365, South Seas Memorial Surrey BC \$4,722, Trull Funeral Home Toronto Ont \$2,623, Woodland Cemetery London Ont \$2,525.

Consultant Fees \$28,960—F W Adams Ottawa Ont \$5,833, Mrs A Cyr Montreal Que \$2,040, Green Blankstein & Russell Winnipeg Man \$4,910, J D Herman Ottawa Ont \$14,000, Lorrain Gerin Lajoie Ste Anne de Bellevue Que \$18,925, McGill University Montreal Que \$8,167, Mrs L Rapkin Montreal Que \$2,112, St Jacques & Mongenais Ste Anne de Bellevue Que \$2,282.

Contracted Building Cleaning and Snow Removal \$34,373—Adelaide Maintenance London Ont \$4,264, Allied Building Service Quebec Ltd Montreal Que \$11,063, New World Maintenance Regd Montreal Que \$6,638, Pavages Val Royal Inc Montreal Que \$10,637.

Data Processing \$5,643—Government of Canada—Computer Services Bureau Department of Supply and Services Ottawa Ont \$3,119.

Dental Services \$758,732—R W Ball Grand Falls Nfld \$2,141, G E Burgman Niagara Falls Ont \$3,201, G W Burgman Kirkland Lake Ont \$2,381, J R Burnham Vernon BC \$2,084, W Camp Stephenville Nfld \$2,442, D G Cumberland Red Deer Alta \$5,253, Dental Laboratories London Ont \$2,619, J A Doiron Summerside PEI \$3,785, L I Duffy Charlottetown PEI \$8,813, B Duguay Caraquet NB \$3,858, D W Feeney Fredericton NB \$2,239, J R Fraser Chester NS \$2,814, G J Gordon Halifax NS \$12,150, G Hewitt Gander Nfld \$4,316, R W Irons Mission BC \$2,471, K R Beattie Laboratory Hamilton Ont \$5,541, P F Kitchen Truro NS \$3,290, A F Labounty Kelowna BC \$2,153, J Levesque Dalhousie NB \$3,027, R Keith Lindsay Vancouver BC \$5,968, D M MacDonald Toronto Ont \$2,481, W S MacIntyre Montague PEI \$2,769, A D MacPherson White Rock BC \$3,443, V M Nickerson Yarmouth NS \$3,571, D P A Nimchuk Burnaby BC \$2,547, M C Parks St Catharines Ont \$3,719, G M Pinault Campbellton NB \$2,670, E J Robichaud Richibucto NB \$2,049, G R Rowe Nashwaaksis NB \$2,008, V K Seth Vancouver BC \$5,336, Shaw Dental Lab Winnipeg Man \$3,449, Shaw Laboratories Ltd Toronto Ont \$11,558, Phillip Simon Glace Bay NS \$3,519, J Swan Clarendville Nfld \$4,903, J A Thorsness Prince George BC \$3,037, J R Trainor Port Hawkesbury NS \$2,607, Turner Dental Laboratory Victoria BC \$8,485, T C Webb Gibson BC \$2,479.

Food Services \$170,919—University of Alberta Hospital Edmonton Alta \$170,919.

Funeral Charges \$835,021—George A Millard Funeral Home Ltd London Ont \$2,160, Addison Funeral Home Ltd Hunstville Ont \$2,159, Alfred Dallaire Inc Montreal Que \$2,833, Andrews McLaughlin Edmonton Alta \$2,485, Armstrong & Co Vancouver BC \$2,548, A S Bardal Winnipeg Man \$5,108, Barretts Funeral Home Ltd St John's Nfld \$3,259, Bell Funeral Home Vancouver BC \$4,170, Bernard Funeral Home Ltd Toronto Ont \$2,775, Brenans Funeral Home Saint John NB \$10,596, Burnaby Funeral Directors N Burnaby BC \$2,940, Butler Funeral Home St Catharines Ont \$3,400, Calvin Funeral Home Saint John NB \$2,721, Carnells Funeral Home St John's Nfld \$4,487, Castle Funeral Homes Saint John NB \$2,710, Chapel Hill Funeral Parlours Ltd White Rock BC \$2,785, Charlottetown Funeral Home Charlottetown PEI \$2,160, Clark Leatherdale Winnipeg Man \$4,758, Clarke MacGillivray & White Montreal Que \$2,130, Connelly McKinley Ltd Edmonton Alta \$2,885, Cunningham Funeral Chapel Victoria BC \$2,197, Davidsons Funeral Service Ltd Newcastle NB \$2,570, Dewitt Funeral Home Woodstock NB \$2,050, Dodsworth & Brown Ltd Hamilton Ont \$2,254, Evans Funeral Service London Ont

VETERANS AFFAIRS—Continued

\$2,627, First Memorial Services Ltd Victoria BC \$2,199, First Memorial Services Ltd Vancouver BC \$5,110, Fitzpatrick's Funeral Service Saint John NB \$2,548, Forest Lawn Cemetery Co Vancouver BC \$3,557, Foster McGarvey Ltd Edmonton Alta \$2,520, Garden Hill Funeral Chapel Maple Ridge BC \$2,517, Gardens of Gethsemane Surrey BC \$3,284, Giffen Mack Chapel Toronto Ont \$5,361, Glenhaven Memorial Chapel Ltd Vancouver BC \$3,645, H S Anderson and Sons Ltd Windsor Ont \$2,550, Hainstock & Sons Edmonton Alta \$2,132, Hamilton Mortuary Ltd Vancouver BC \$5,742, Harron Bros Ltd Vancouver BC \$5,276, Hendersons Funeral Homes Ltd Chilliwack BC \$2,688, Hennessey Funeral Home Charlottetown PEI \$2,880, Hogans Funeral Home Windsor Nfld \$2,759, Howard & McBride Edmonton Alta \$2,805, Hulse & English Ltd St Catharines Ont \$2,315, Hulse and Playfair Funeral Home Ottawa Ont \$2,965, J Albert Walker Halifax NS \$2,558, J F Wilson & Sons Inc Verdun Que \$2,449, J MacGillivray New Waterford NS \$3,477, Jerrett Funeral Home Toronto Ont \$6,715, John T Donohue Funeral Home Ltd London Ont \$2,520, Kearney Funeral Home Vancouver BC \$4,716, L G Wallace Funeral Home Ltd Hamilton Ont \$2,017, Lannin Funeral Home Smiths Falls Ont \$2,295, Lepine Ltee Quebec Que \$2,880, MacLeods Funeral Chapel Ltd Kamloops BC \$2,075, Mahers Funeral Homes Ltd Chatham NB \$2,730, McCall Brothers Victoria BC \$8,809, McDougal & Brown Ltd Toronto Ont \$4,920, McEvoy Shields Funeral Home Ottawa Ont \$2,690, McGinty Funeral Home Ltd North Bay Ont \$2,533, Mordue Bros Winnipeg Man \$6,915, Mount Pleasant Chapel Ltd Vancouver BC \$3,375, Murray E Newbigging Ltd Toronto Ont \$8,040, P Coutu Funeral Parlours Winnipeg Man \$2,170, Park Memorial Ltd Edmonton Alta \$5,915, E V Paul Swan River Man \$2,732, Paul G Godin Ltee Montreal Que \$2,460, R S Kane Ltd Willowdale Ont \$3,480, Racine Robert & Gauthier Ottawa Ont \$5,785, Richmond Funeral Home Ltd Richmond BC \$2,252, Rosar Morrison Funeral Home Toronto Ont \$2,445, Roselawn Funeral Directors Vancouver BC \$3,828, Royal Oak Funeral Chapel Burnaby BC \$2,947, Sands Mortuary Victoria BC \$7,347, Simmons McBride Ltd Vancouver BC \$3,175, South Seas Memorial Services Surrey BC \$3,235, Sylvio Marceau Inc Quebec Que \$2,520, The Ingram Funeral Home Toronto Ont \$4,200, The Ross Craig Funeral Home Toronto Ont \$2,000, Thompson and Irving Victoria BC \$4,591, Thompsons Ambulance & Funeral Service Richibucto NB \$3,010, J J Thompson Winnipeg Man \$2,365, Trull Funeral Home Toronto Ont \$6,295, Turner & Porter Funeral Home Toronto Ont \$6,880, Tuttle Bros Ltd Funeral Home Moncton NB \$3,015, Urgel Bourgie Montreal Que \$3,600, Veitch Draper Ltd Ottawa Ont \$2,160, W J Caul Funeral Home St John's Nfld \$4,847, Ward Funeral Home Ltd Toronto Ont \$4,062, Washington & Johnston Ltd Toronto Ont \$4,750, Winter & Winter Funeral Home St Catharines Ont \$2,293.

Grave Markers \$134,884—B C Monumental Works Vancouver BC \$5,802, B C Monumental Works 1965 Burnaby BC \$9,865, Bronze Memorial Ltd Burnaby BC \$2,700, Francois Theberge Enr Lac Megantic Que \$4,874, Geard Cut Stone London Ont \$2,978, Graveside Memorials Saskatoon Sask \$7,618, Hamilton Monument Co Hamilton Ont \$3,913, Holy Cross Cemetery Thornhill Ont \$2,243, Ideal Monument London Ont \$5,312, Kennys Marble & Granite Works Ltd St John's Nfld \$8,569, Kingsway Monument Works Ltd Toronto Ont \$7,610, L J Peters & Co Summerside PEI \$3,502, Lakehead Monuments Thunder Bay Ont \$10,790,

Martel & Son Vankleek Hill Ont \$7,482, McLean Granite Red Deer Alta \$6,041, Nelson Monuments Ltd Sussex NB \$8,228, Pine Hill Cemetery Scarborough Ont \$3,232, Thake Monuments & Vaults Ltd Wesport Ont \$6,145, Tingley Monuments Halifax NS \$5,402, W J Dauphinee Halifax NS \$2,833.

Instructors Fees \$12,452.

Laundry Charges \$691,177—Capital Commercial Laundry Ottawa Ont \$2,194, Custom Cleaners Saskatoon Sask \$7,549, Economy Steam Laundry Ltd Victoria BC \$3,056, National Defence Medical Centre Ottawa Ont \$15,010, Province of British Columbia Victoria BC \$38,726, Shaughnessy Hospital Vancouver BC \$28,031, Ste Annes Hospital Ste Anne de Bellevue Que \$260,132, United Cleanrite Laundry Ottawa Ont \$4,251, University of Alberta Hospital Edmonton Alta \$27,371, Wendys Reliable Halifax NS \$182,618, Whitehall Laundry Winnipeg Man \$115,231.

Medical Services \$1,884,028—D Ahmad London Ont \$5,984, Anaesthesia Associates London Ont \$9,469, Associated Anesthetists of Q M V H Montreal Que \$161,857, E L Atkins Calgary Alta \$4,335, J F Ballantyne London Ont \$2,801, J L Beckstead Winnipeg Man \$5,628, R P Belliveau Meteghan NS \$2,968, G B Bigelow Victoria BC \$5,500, R D Borgankar St John's Nfld \$3,674, D H Bowden Winnipeg Man \$3,000, W H Burnett London Ont \$5,720, S M Busby London Ont \$6,568, W J Cameron London Ont \$3,973, A M Carr Catalina Nfld \$9,462, Centre Hospitalier Universitaire Sherbrooke Que \$3,455, G A Clark London Ont \$5,183, O Clarke London Ont \$6,773, L R Coke Winnipeg Man \$6,639, W Coulter London Ont \$7,551, C A Dintinio Sydney NS \$3,417, G E Edwards Calgary Alta \$7,709, Mrs P Fairchild Montreal Que \$4,775, M N Foster Eastport BB Nfld \$2,752, E M Found Charlottetown PEI \$2,975, Leung Fung Winterton TB Nfld \$6,446, P A Galbraith Winnipeg Man \$6,000, H R Gallie Calgary Alta \$4,351, J Dominique Gauthier Shippegan NB \$3,384, N B Girardin Winnipeg Man \$3,960, H E Good Haliburton Ont \$5,426, V Graham London Ont \$13,055, H G Grieve Victoria BC \$2,500, D O Hicks Hearts Content TB Nfld \$2,473, C G Hill Calgary Alta \$4,575, G E Hobbs London Ont \$3,214, G F Homer Victoria BC \$5,000, M A Hopkinson Lions Head Ont \$2,946, Hormone Assay Labs Inc Montreal Que \$2,490, Irving Clinic Kamloops BC \$3,952, N Jaatoul London Ont \$5,534, W Jamieson London Ont \$2,757, E K Jenkins Calgary Alta \$4,654, D Johnston London Ont \$23,228, J R Kearns Hamilton Ont \$4,332, J M Kilgour Winnipeg Man \$6,000, R W Kimber London Ont \$2,400, A Langdon London Ont \$2,910, J B Lantz Charlottetown PEI \$5,219, C T Leavitt Calgary Alta \$4,530, J Letts Calgary Alta \$2,431, J A Lewis London Ont \$23,530, T S Lucman Winnipeg Man \$2,400, F E Lundy Calgary Alta \$13,446, J T MacDougall Winnipeg Man \$4,800, A A MacLeod Bonshaw PEI \$2,041, E E MacRae London Ont \$3,641, W J McCracken Hamilton Ont \$3,756, J S McFetridge Calgary Alta \$6,105, McGill University Montreal Que \$5,651, W P McInnis London Ont \$2,195, J K McKenzie Winnipeg Man \$6,000, Medical Association Trail BC \$2,269, A J Mehta Winnipeg Man \$4,333, A S Mehta Winnipeg Man \$3,666, Montreal General Hospital Montreal Que \$27,825, Jacques Nerette Tracadie NB \$4,841, J A Noble Halifax NS \$4,707, C L A North Winnipeg Man \$3,536, D T H Paine North Bay Ont \$4,834, G I Paul Winnipeg Man \$4,500, H A Peacock Hamilton Ont \$9,094, I C Price London Ont \$2,790, R C Pronger Victoria BC \$2,500, J Purres London Ont \$7,380, R N Redinger London Ont \$6,101,

VETERANS AFFAIRS—Continued

O Retzer Calgary Alta \$6,105, R H M Roe Calgary Alta \$11,448, S Rosenthal Montreal Que \$17,388, H R Ross Sydney NS \$4,670, Royal Victoria Hospital Montreal Que \$13,191, H M Simms Halifax NS \$2,176, D P Snidal Winnipeg Man \$6,800, H Stanger New Westminster BC \$7,602, G J Stewart Calgary Alta \$2,083, N Stewart Victoria BC \$4,000, O J Stewart London Ont \$2,306, W D Stewart Calgary Alta \$8,369, J Sylvestre Montreal Que \$75,873, C W Taylor Calgary Alta \$4,006, The Burris Clinic Kamloops BC \$3,327, C A Thompson London Ont \$3,782, University of Western Ontario London Ont \$22,008, I A Vicha Calgary Alta \$2,150, W S Woolner Calgary Alta \$9,465, J P Wyatt Winnipeg Man \$6,000, M Yates Victoria BC \$5,500, R J Young Peterborough Ont \$3,743, W J Zohrab London Ont \$3,308.

Nursing Services \$213,937—Alberta Male Nursing Services Edmonton Alta \$2,970, Victorian Order of Nurses Ottawa Ont \$33,410; Toronto Ont \$4,470 and Winnipeg Man \$21,039.

Optometrists Service \$57,681—Imperial Optical Saint John NB \$6,014.

Outside Hospital Services \$8,797,560—Aberdeen Hospital New Glasgow NS \$3,946, Alberta Hospital Edmonton Alta \$59,507, Alberta Hospital Ponoka Alta \$36,422, Annapolis General Annapolis Royal NS \$4,029, BC Cancer Institute Vancouver BC \$11,743, Blanchard Fraser Memorial Kentville NS \$3,552, Bristol Hospital Bristol NB \$2,691, Campbell River & District Hospital Campbell River BC \$8,602, Cape Breton Hospital Sydney NS \$7,118, Castlegar & District Hospital Castlegar BC \$2,020, Centre Hospitalier de l'Université Laval Quebec Que \$766,447, Centre Psychiatrique de Roberval Roberval Que \$9,076, Charles Camell Edmonton Alta \$3,973, Charlottetown Hospital Charlottetown PEI \$20,621, Chedoke Hospital Hamilton Ont \$4,370, Chilliwack General Hospital Chilliwack BC \$4,305, Colchester Hospital Truro NS \$7,946, Cowichan Valley District Hospital Duncan BC \$9,301, Cranbrook & District Hospital Cranbrook BC \$2,051, Creston Valley Hospital Assn Creston BC \$5,746, Dawson Creek Dawson Creek BC \$6,729, Digby General Hospital Digby NS \$3,415, George L Dumont Moncton NB \$2,337, Edmonton General Edmonton Alta \$4,468, Etobicoke General Hospital Rexdale Ont \$3,033, Fraser Canyon Hospital Hope BC \$3,331, General Hospital Corporation St John's Nfld \$544,417, Golden & District Hospital Golden BC \$2,048, Grand Falls General Hospital Grand Falls NB \$2,540, Greater Niagara General Hospital Niagara Falls Ont \$3,345, Guelph General Hospital Guelph Ont \$13,717, Guysborough Memorial Hospital Guysborough NS \$2,329, Hamilton General Hospital Hamilton Ont \$2,006, Henderson General Hospital Hamilton Ont \$2,413, Laval Hospital Ste Foy Que \$4,676, St Michel Archange Hospital Quebec Que \$11,640, Ste Marie Hopital Trois Rivières Que \$2,091, Hospital for Mental & Nervous Diseases St John's Nfld \$10,739, Hotel Dieu Hospital Kingston Ont \$30,793, Hotel Dieu of Quebec Quebec Que \$2,444, Hotel Dieu Hospital Chatham NB \$2,827, Hotel Dieu of St Joseph Perth NB \$3,665, Hotel Dieu of Sherbrooke Sherbrooke Que \$12,910, Inverness County Memorial Hospital Inverness NS \$2,440, Kelowna General Hospital Kelowna BC \$34,056, Kimberley & District Hospital Kimberley BC \$2,917, Kings County Memorial Hospital Sussex NB \$5,234, Kings County Memorial Hospital Montague PEI \$2,412, Kings County Hospital Kings NS \$8,496, Kingston General Hospital

Kingston Ont \$56,453, Kingston Psychiatric Hospital Kingston Ont \$37,244, Kitimat General Hospital Kitimat BC \$3,915, Kootenay Lake General Hospital Nelson BC \$4,969, Langley Memorial Hospital Langley BC \$6,263, Lions Gate Hospital North Vancouver BC \$13,986, Lyndhurst Lodge Hospital Toronto Ont \$2,131, M S A Abbotsford Hospital Abbotsford BC \$3,236, Maple Ridge Hospital Maple Ridge BC \$4,574, Moncton Hospital Moncton NB \$10,321, Montreal Chest Hospital Montreal Que \$12,128, Montreal Neurological Hospital Montreal Que \$9,032, Nanaimo Regional Hospital Nanaimo BC \$13,220, National Defence Medical Centre Ottawa Ont \$928,815, North York General Hospital Willowdale Ont \$10,641, Nova Scotia Hospital Dartmouth NS \$15,248, Nova Scotia Sanatorium Kentville NS \$38,070, Oromocto Public Hospital Oromocto NB \$2,452, Ottawa General Hospital Ottawa Ont \$12,001, Pasqua Hospital Regina Sask \$4,600, Payzant Memorial Hospital Windsor NS \$2,340, Peace Arch District Hospital White Rock BC \$15,116, Peace River Fairview Auxiliary Peace River Alta \$4,255, Pearson Hospital Polio Unit Vancouver BC \$20,578, Pearson Hospital T B Unit Vancouver BC \$10,949, Penticton Regional Hospital Penticton BC \$21,112, Plummer Memorial Public Hospital Sault Ste Marie Ont \$5,454, Point Edward Hospital Sydney NS \$2,599, Powell River General Hospital Powell River BC \$5,397, Prince County Hospital Summerside PEI \$4,841, Prince Edward Island Hospital Charlottetown PEI \$30,835, Prince George Regional Hospital Prince George BC \$6,156, Prince Rupert Regional Hospital Prince Rupert BC \$3,613, Providence Hospital Moose Jaw Sask \$5,192, Provincial Sanatorium Charlottetown PEI \$14,136, Provincial Hospital Campbellton NB \$6,739, Provincial Hospital Saint John NB \$3,978, Regina General Hospital Regina Sask \$27,024, Rehabilitation Centre Charlottetown PEI \$1,511, Richmond General Hospital Richmond BC \$2,628, Riverside Hospital Charlottetown PEI \$8,038, Riverview Hospital Essondale BC \$216,784, Ross Memorial Hospital Lindsay Ont \$4,183, Royal Alexandra Edmonton Alta \$13,991, Royal Columbian Hospital New Westminster BC \$17,441, Royal Inland Hospital Kamloops BC \$24,610, Royal Jubilee Hospital Victoria BC \$22,382, Royal Victoria Hospital Montreal Que \$3,031, Saint John General Hospital Saint John NB \$22,443, Saint Joseph's Hospital Saint John NB \$3,380, Saskatchewan Hospital Weyburn Sask \$8,089, Saskatchewan Hospital North Battleford Sask \$37,270, Saskatoon City Hospital Saskatoon Sask \$11,123, Shuswap Lake General Hospital Salmon Arm BC \$6,906, Skeenaview Hospital Terrace BC \$10,443, Soldier's Memorial Hospital Campbellton NB \$2,138, South Okanagan General Hospital Oliver BC \$4,572, St Elizabeth Hospital Sydney NS \$2,079, St Jean De Dieu Hospital Montreal Que \$6,921, St Josephs Hospital Guelph Ont \$4,041, St Josephs Hospital London Ont \$2,600, St Josephs Hospital Glace Bay NS \$4,971, St Josephs General Hospital Comox BC \$2,053, St Marys Hospital Montreal Que \$2,597, St Marys Hospital New Westminster BC \$11,692, St Marys Hospital Sechelt BC \$5,659, St Michaels Hospital Toronto Ont \$2,676, St Pauls Grey Nuns Hospital Saskatoon Sask \$3,004, St Pauls Hospital Vancouver BC \$10,991, St Rita Hospital Sydney NS \$2,233, St Vincent De Paul Hospital Sherbrooke Que \$4,994, Sunnybrook Hospital University of Toronto Ont \$3,147,504, Surrey Memorial Hospital North Surrey BC \$8,992, Sydney City Hospital Sydney NS \$2,922, The Battlefords Union Hospital North Battleford Sask \$8,741, The Wellesley Hospital Toronto Ont \$2,204, Toronto General Hospital Toronto Ont \$20,216, Trail Regional Hospital Trail BC \$5,585, Unger Nursing Home Hamilton Ont \$5,509, Union Hospital Moose Jaw Sask \$12,878, University Hospital London Ont \$14,461,

VETERANS AFFAIRS—Continued

University Hospital Saskatoon Sask \$65,845, University of Alberta Hospital Edmonton Alta \$158,785, Valleyview Hospital Essondale BC \$4,797, Vancouver General Hospital Vancouver BC \$41,477, Vernon Jubilee Hospital Vernon BC \$7,482, Victoria General Hospital Halifax NS \$51,118, Victoria General Hospital Victoria BC \$6,803, Victoria Hospital London Ont \$24,976, Victoria Public Hospital Fredericton NB \$24,465, Wascana Hospital Regina Sask \$337,918, West Saint John Community Hospital Saint John NB \$1,156,741, Western Hospital Alberton PEI \$1,069.

Pharmacists \$5,135,552—A J Matheson Pharmacy O'Leary PEI \$2,487, A R Mann Ltd Duncan BC \$2,602, Acadia Drug Company Limited Moncton NB \$2,166, Acadia Drug Mart Moncton NB \$2,215, Action Drugs Mount Royal Saskatoon Sask \$2,337, Aikenheads Drug Store Renfrew Ont \$4,136, Alberton Pharmacy Alberton PEI \$3,354, Allin Bldg Pharmacy Edmonton Alta \$2,860, Anderson United Pharmacy Limited Abbotsford BC \$3,847, Angus MacDonald Rexall Drugs Port Coquitlam BC \$2,139, Archibalds Drugs Truro NS \$3,353, Armstrong Drug Limited Edmonton Alta \$3,328, Arrowsmith Pharmacy Parksville BC \$3,094, Asfords Pharmacy Limited Mount Pearl Nfld \$2,393, Athabasca Pharmacy Athabasca Alta \$2,275, Avery Carr Pharmacy Ltd Creston BC \$5,286, Avon Rexall Drugs Regina Sask \$4,049, Baker Drugs Limited Vancouver BC \$3,696, Balcorm Chittick Limited Halifax NS \$24,157, Balkwill Big V Pharmacy Windsor Ont \$2,394, Bancroft Pharmacy Limited Bancroft Ont \$2,721, Bay Roberts Drugs Bay Roberts Nfld \$11,803, Baydala Drugs Edmonton Alta \$5,317, Bayview Pharmacy Kelligrews CB Nfld \$3,648, Bear River Drug Store Bear River NS \$4,841, Bearnies Drug Store Wolfville NS \$2,270, Beaverlodge Drug Limited Beaverlodge Alta \$2,186, Bens Rexall Pharmacy Stephenville Nfld \$3,217, Birtle Pharmacy Birtle Man \$3,490, Black Diamond Pharmacy Glace Bay NS \$6,443, Blows Pharmacy Prince George BC \$3,621, Boates Pharmacy Summerside PEI \$2,272, Bossons Pharmacy Strathroy Ont \$2,718, Botwood Pharmacy Botwood Nfld \$3,565, Bourkes Pharmacy Thunder Bay Ont \$11,672, Brandons Pharmacy Langley BC \$2,444, Bridgetown Pharmacy Limited Annapolis NS \$8,384, Broadway Pharmacy Winnipeg Man \$3,086, Browns Drug Store Brandon Man \$4,562, Browns Western Drugs Maple Ridge BC \$3,175, Brysons Big V Pharmacy Windsor Ont \$3,127, Buckleys Drug Store Sydney NS \$2,984, Buctouche Pharmacy Limited Buctouche NB \$3,208, Bujolds Pharmacy Limited Campbellton NB \$3,912, Burin Pharmacy Burin Nfld \$4,271, Burns Pharmacy St Thomas Ont \$5,128, Burnside Pharmacy Victoria BC \$2,159, C D Hemlon & Son Limited Liverpool NS \$3,074, C G Fulton Limited Tatamagouche NS \$4,648, C M Dickison & Sons Limited Newcastle NB \$9,826, C W Fraser Limited Truro NS \$4,443, Campbells Pharmacy Port Hawkesbury NS \$7,023, Campbells Pharmacy Westville NS \$8,909, Canada Apothecary London Ont \$4,708, Canning Pharmacy Limited Canning NS \$2,046, Capital Drugs Limited St John's Nfld \$3,526, Carrolls Drug Store Glace Bay NS \$31,645, Caswell Hill Pharmacy Saskatoon Sask \$2,356, Central Pharmacy Limited Yarmouth NS \$3,151, Central Pharmacy Nanaimo BC \$5,067, Centre Medical Pharmacie St Jerome Que \$2,742, Charles Camell Hospital Pharmacy Edmonton Alta \$4,109, Chase Drugs Limited Chase BC \$3,152, Chester Pharmacy Limited Chester NS \$5,196, City Drug Charlottetown PEI \$2,726, Citv Drug Store Yarmouth NS

\$6,392, City Pharmacy Corner Brook Nfld \$4,149, Civic Prescription Pharmacy New Westminster BC \$2,695, Clarendville Area Medical Centre Clarendville Nfld \$4,551, Clements Drug Store Brandon Man \$7,252, Clifford Pharmacy Company Dalhousie NB \$7,516, Clinic Pharmacy Brandon Man \$2,830, Clinic Pharmacy Dawson Creek BC \$3,787, Co Op Drugs Edmonton Alta \$2,227, Cochranes Drug Store Limited Plaster Rock NB \$5,329, Colquhoun Drugs Thunder Bay Ont \$4,061, Colwood Pharmacy Victoria BC \$3,393, Come by Chance Pharmacy Come by Chance Nfld \$10,348, Coombes Drug Store Limited Halifax NS \$2,796, Corner Drug Store Moncton NB \$2,280, Corner Drug Store Sackville NB \$3,561, Cornwall Drug Company St John's Nfld \$4,837, Cornwells Drugs Shellbrook Sask \$2,475, Cosgrave Pharmacy Windsor Ont \$2,737, Courtenay Drug Company Limited Courtenay BC \$2,417, Crawfords Drugs Limited Vancouver BC \$3,221, Crossroads Pharmacy Limited Viking Alta \$2,075, Crowells Drug Store Limited Halifax NS \$11,665, Cumberland Pharmacy Cumberland BC \$2,832, Curling Drugs Curling Nfld \$3,756, Curry Drugs Limited Brockville Ont \$2,490, D R MacLeod Limited New Glasgow NS \$7,698, D Ross Cochrane Limited Wolfville NS \$3,264, Danten Pharmacy Windsor Ont \$2,309, Davis Rexall Drugs Nipawin Sask \$4,502, Dawson Creek Pharmacy Dawson Creek BC \$2,253, De Longs Pharmacy Southampton Ont \$3,423, Dempsey Drugs Limited Bathurst NB \$2,189, Department of Health Cottage Hospitals St John's Nfld \$7,758, Devon Drug Company Fredericton NB \$6,557, Dewars Drugs Regina Sask \$2,942, Dimocks Pharmacy Limited Windsor NS \$3,263, Dispensaries Limited Edmonton Alta \$5,993, Doanes Drug Store Limited Barrington Passage NS \$10,190, Dryden Pharmacy Dryden Ont \$5,862, Duckworth Pharmacy St John's Nfld \$5,354, Dunk The Druggist Fort Qu'Appelle Sask \$2,547, Dunns Pharmacy St John's Nfld \$10,759, Dycks Drugs Limited Kelowna BC \$5,375, E M Henderson Drugs Limited Campbellton NB \$6,931, E S MacKenzie Limited New Glasgow NS \$3,422, Eatons Drug Store Limited Annapolis NS \$2,857, Eatons Pharmacy Edmonton Alta \$2,118, Economy Drugs Winnipeg Man \$3,468, Edwards Drug Store St John's Nfld \$3,455, Elizabeth Drug Stores Limited St John's Nfld \$7,670, Ellerby & Hall Chemists Winnipeg Man \$2,663, Emenaus Pharmacy Limited Liverpool NS \$4,707, Emo Rexall Drugs Emo Ont \$3,425, Fairview Drugs Fairview Alta \$2,922, Family Drugs Limited Edmonton Alta \$4,915, Feeros Pharmacy Limited Woodstock NB \$7,312, Fishers Drug Store Chilliwack BC \$2,377, Flewwelling Pharmacy Limited Musquodoboit NS \$4,735, Fords Pharmacy Limited Moncton NB \$7,741, Fort Pharmacy 1969 Limited Fort Langley BC \$3,078, Fortune Pharmacy Fortune FB Nfld \$2,029, Foss Pharmacy Pembroke Ont \$2,272, Freds Pharmacy Vancouver BC \$2,396, Fullerton Drug Store Brockville Ont \$4,031, Fullerton Drug Store Cornwall Ont \$5,904, Gander Drugs Ltd Gander Nfld \$3,567, Ganges Pharmacy Limited Ganges BC \$2,886, Geen Drugs Limited Belleville Ont \$5,950, Glenora Drugs Edmonton Alta \$2,089, Glows Pharmacy Winnipeg Man \$2,466, Good Neighbour Drug Mart Moncton NB \$2,830, Good Neighbor Drug Mart Digby NS \$2,991, Gordners Pharmacy Windsor Ont \$2,009, Gordons I D A Pharmacy Kincardine Ont \$4,054, Gorham Drug Store Dalhousie NB \$2,844, Gorhams Drug Stores Limited Campbellton NB \$9,763, Grand Bank Pharmacy Grand Bank Nfld \$5,509, Grants Prescription Pharmacy Kelowna BC \$3,563, Gray Chemists Limited Prince Albert Sask \$3,830, Greens Rexall Pharmacy Badgers Quay Nfld \$5,854, Griswold Pharmacy Edmonton Alta \$2,171, H & R

VETERANS AFFAIRS—Continued

Pharmacies Stratford Ont \$4,281, Harpers Medical Centre Pharmacy Nipawin Sask \$2,580, Harris Pharmacy Limited Neepawa Man \$2,764, Harry Bridge Pharmacy Windsor Ont \$2,099, Harts Drug Stores Edmonton Alta \$2,156, Healys Pharmacy Limited St John's Nfld \$2,685, Hegans Pharmacy Melville Sask \$2,339, Hendersons Pharmacy Sackville NB \$3,051, Henleys Pharmacy Oxford NS \$4,689, Hickeys Drug Store Chatham NB \$7,784, Hills East End Drug Store Portage la Prairie Man \$3,068, Hills Pharmacy Truro NS \$3,617, Hills West End Drug Store Portage la Prairie Man \$2,541, Hilltop Pharmacy White Rock BC \$4,072, Hipwell United Pharmacy Veddar Crossing BC \$2,238, Holroyd Drugs Limited Grande Prairie Alta \$2,637, Hughes Drug 1969 Inc Charlottetown PEI \$7,468, Hutchins Pharmacy Limited Annapolis Royal NS \$5,363, Ingersoll Pharmacy Ingersoll Ont \$3,906, Ingram Drugs Limited Lloydminster Alta \$2,304, Irelands Drug Store Trenton Ont \$2,657, Isaacs Pharmacy Vancouver BC \$11,473, J E MacKenna Pharmacy Pictou NS \$2,215, J F Chaisson Drug Store Limited New Waterford NS \$8,442, J W Crooks Company Limited Thunder Bay Ont \$15,185, James Inrig Limited Pictou Ont \$3,772, Johnson & Johnson Drugs Charlottetown PEI \$3,876, Johnson Drug Store Perth NB \$4,427, Johnsons Pharmacy Kenora Ont \$2,304, Johnstons Drug Limited Brandon Man \$3,035, Jolly Drugs Limited Regina Sask \$5,443, Jones Pharmacy Tillsonburg Ont \$2,059, Keith Donaldson Pharmacy Renfrew Ont \$2,115, Kenburn Pharmacy Limited Mahone Bay NS \$3,699, Kennedy Drugs Nanaimo BC \$3,243, Kens Pharmacy Cornwall Ont \$5,210, Kens Pharmacy Agassiz BC \$2,087, Kent Drugs Limited Richibucto NB \$6,519, Keros Drugs Limited Hare Bay BB Nfld \$10,311, Kipps Pharmacy #1 Kamloops BC \$3,209, Knights Pharmacy Limited Penticton BC \$7,012, Knowlan Drugs Vancouver BC \$3,614, Krolls Rexall Drugs Meadow Lake Sask \$3,406, Kruse Drug Stores Limited Sechelt BC \$3,437, Kuss United Pharmacy Cloverdale BC \$3,348, La Pharmacie Caraque Caraque NB \$4,946, La Pharmacie Shippegan Shippegan NB \$10,255, La Pharmacia T Deon West Pubnico NS \$4,857, Lac La Biche Drugs Lac La Biche Alta \$2,198, Lachance Pharmacy Lucerne Que \$2,213, Lacroix Drugs Limited Tisdale Sask \$2,975, Ladysmith Drug Company Limited Ladysmith BC \$3,274, Lakeview Big V Windsor Ont \$2,062, Lambton Pharmacy Petrolia Ont \$3,612, Langley Pharmacy Langley BC \$2,639, Larters Pharmacy Montague PEI \$14,878, Larters Pharmacy Souris PEI \$5,404, Laughlin Drugs Store Fredericton NB \$2,136, Lawtons Drug Stores Limited Halifax NS \$13,061, Leonard Drug Edmonton Alta \$2,039, Leonard Fysh Ltd Moose Jaw Sask \$3,898, Levys Drug Store Digby NS \$3,614, Lewis Pharmacy Perth NB \$3,544, Lewisporte Drug Store Lewisporte Nfld \$3,948, Lipton Pharmacy Winnipeg Man \$2,326, Lloyds Pharmacy Limited Prescott Ont \$2,489, Lo Cost Drug Mart Limited Portage la Prairie Man \$2,030, Locks Pharmacy Limited Chilliwack BC \$7,456, Long Super Drugs Kelowna BC \$2,509, Lords Pharmacy Trenton Ont \$2,830, Lords Pharmacy Saint John NB \$2,420, Lords Pharmacy Sydney NS \$4,407, Lords Supervalu Pharmacies Limited Charlottetown PEI \$3,078, Lords Supervalu Pharmacy Saint John NB \$2,438, Lords Supervalu Pharmacy Glace Bay NS \$8,940, Lorraines Pharmacy Limited Barrys Bay Ont \$3,842, Lyn Grays Drug Store Napanee Ont \$2,117, H Hines Pharmacy Limited Kings NS \$2,839, Mabon Drug Company Limited Montague PEI \$6,158, Macafees Drug Store Sussex NB \$3,679, MacDonald Drug Store Limited Halifax

NS \$3,629, MacDonalds Capital Drugs Limited Sydney Mines NS \$11,988, MacDonald Prescriptions Vancouver BC \$5,576, MacDougall Drug Store Limited Kentville NS \$6,065, MacInnis Rexall Drugs Store Limited Penticton BC \$4,273, MacKays Pharmacy Limited Bridgewater NS \$3,758, MacKays Pharmacy Dartmouth NS \$2,174, MacKennis Drug Store Limited Antigonish NS \$7,477, MacKenzies Pharmacy Charlottetown PEI \$7,470, MacKinnon Pharmacy Limited Antigonish NS \$4,352, MacQuarries Drug Mart Truro NS \$8,068, MacQuinns Drug Store Halifax NS \$2,825, MacVicar's Pharmacy Sydney NS \$3,582, Main Drug Limited Vancouver BC \$2,472, Mannings Pharmacy Placentia Nfld \$2,210, Manns Prescription Pharmacy Duncan BC \$4,577, Mansons Woolco Pharmacy Sydney River NS \$5,592, Market Drug Limited Edmonton Alta \$5,246, Marr Sharpe Pharmacy London Ont \$2,163, Martins Pharmacy Caledoni NS \$2,266, Maxons Drug Store Limited Truro NS \$4,863, Mayfair Drug Edmonton Alta \$2,567, McCalls Pharmacy Chatham Ont \$5,032, McCallums Drug Store North Sydney NS \$2,645, McCullough Drug Company Winnipeg Man \$2,332, McDougalls Drug Mart Kentville NS \$2,914, McGill & Orme Limited Victoria BC \$17,488, McGraths Rexall Drug Store Port aux Basques Nfld \$2,298, McKenzies Pharmacy Wiarton Ont \$5,062, McLaren Western Drugs White Rock BC \$3,728, McLennan Drugs McLennan Alta \$2,302, McMurdos Pharmacies Limited St John's Nfld \$14,152, McNeely Pharmacy Incorporated Williamsburg Ont \$4,935, Medical Arts Pharmacy Cornwall Ont \$8,426, Medical Arts Pharmacy Regina Sask \$4,648, Medical Arts Pharmacy Moncton NB \$3,056, Medical Centre Pharmacy Brandon Man \$2,109, Medical Centre Prescriptions Surrey BC \$2,387, Medical Hall Limited Glace Bay NS \$9,814, Medical Hall Limited Stellarton NS \$5,077, Medical Pharmacy Charlottetown PEI \$8,302, Medical Pharmacy Prince Albert Sask \$6,718, Medical Pharmacy White Rock BC \$2,516, Medicine Bottle Drug Mart Mayerthorpe Alta \$2,116, Meikleham Pharmacy Cambridge Ont \$3,126, Mel English Pharmacy Sarnia Ont \$6,830, Mellardville Pharmacy Coquitlam BC \$2,612, Merrys Drug & Variety Store Lawrencetown NS \$3,997, Mid Town Drug Store New Waterford NS \$18,705, Mission Pharmacy Limited Mission City BC \$4,431, Moffatts Pharmacy Limited Dartmouth NS \$6,251, Moffitts Pharmacy Regina Sask \$3,463, Mooneys Drug Store Yarmouth NS \$5,110, Morrow Falk Family Pharmacy White Rock BC \$3,557, Morrows Pharmacy Limited Melita Man \$3,946, Mount Royal Drugs Saskatoon Sask \$3,264, Mulvihill Pharmacy Limited Pembroke Ont \$4,060, Myers Drug Store Limited Winnipeg Man \$3,231, Nanaimo Pharmacy Nanaimo BC \$6,678, Nault Pharmacy Maniwaki Que \$5,303, Nelms Pharmacy Glencoe Ont \$2,054, Nelson Pharmacy Ridgetown Ont \$3,601, Nevers Pharmacy Limited Hartland NB \$2,125, New Medical Hall Limited Sydney NS \$6,900, Newnham & Slipp Woodstock NB \$10,066, Norm Jacksons Drugs Limited Wallaceburg Ont \$4,287, O Wood Pharmacy Limited Lockeport NS \$6,923, O'Leary Pharmacy O'Leary PEI \$3,348, Oliver Drug Store Oliver BC \$3,301, Olivers Pharmacy Oromocto NB \$2,400, Omara Martin Drugs St John's Nfld \$6,724, Omega Drugs Edmonton Alta \$3,077, Ottawa Pharmacy Windsor Ont \$2,606, Owl Drug Company Limited Vancouver BC \$18,868, Owl Drug Store Sydney NS \$6,283, Parkdale Pharmacy Charlottetown PEI \$2,520, Parkdale Pharmacy St John's Nfld \$3,160, Parsons Drug Store St John's Nfld \$5,771, Patterson Schaller Pharmacy Cambridge Ont \$4,397, Paul Kelly Limited Belleville Ont \$6,343, Pauls Drugs Limited Preeceville Sask \$2,006, Peppers Drug Store Bathurst NB \$2,751,

VETERANS AFFAIRS—Continued

Perry Hope Pharmacy Sackville NS \$2,163, Perrys Pharmacy Halifax NS \$3,246, Petersons Drugs Maple Ridge BC \$5,049, Pharmacie: Bellerose Rawdon Que \$2,420; Boileau Magog Que \$2,872; Clark Lennoxville Que \$3,603; Granby Granby Que \$2,283; Guy Rondeau Huberdeau Que \$2,130; Hamel Knowlton Que \$2,770; J P Savard Sherbrooke Que \$5,202; Nationale Rouyn Que \$2,990; Ormstown Ormstown Que \$2,146; Oxford Magag Que \$3,001; P E Charle-roi De Grandmont Que \$2,364; R Bonin & M Lahaye Amqui Que \$2,151; W Brunet Enr Quebec Que \$7,380; Couronne Quebec Que \$5,559; Demers Plessisville Cte Megantic Que \$2,354; Jean Drouin Quebec Que \$3,419; Gagnon Enr Gaspe Que \$4,209; Y Garipey Iles de la Madeleine Que \$2,184; P Godin Quebec Que \$3,073; Guertin Quebec Que \$2,618; A Laperriere St Pascal Que \$4,218; Martel Enr Loretteville Que \$2,961; Montmagny Enr Montmagny Que \$2,711; Dr T Pelletier Bic Que \$2,768; Place Laurier Ste Foy Que \$7,163; O Racine Beauport Que \$3,841; Riverin Ville Vanier Que \$3,251; P H Savard Quebec Que \$4,133; P H Simard Quebec Que \$4,100; P H Villeneuve Quebec Que \$2,179 and Roussel Tracadie NB \$3,293, Phillips Pharmacy Truro NS \$2,357, Pier Drug Store Limited Sydney NS \$4,702, Pinders Drug Store Regina Sask \$2,794, Pinders Drug Stores Saskatoon Sask \$4,753, Pinedale Park Pharmacy Prospect Bay NS \$4,008, Pirie Pharmacy Melville Sask \$2,667, Plaza Drugs Limited Maple Ridge BC \$2,194, Poles Pharmacy Sarnia Ont \$2,605, Polletts Drug Store Sydney NS \$14,946, Ponds Pharmacy Big V Windsor Ont \$2,798, Port Arthur Clinic Pharmacy Thunder Bay Ont \$9,908, Port Elgin Pharmacy Port Elgin NB \$3,831, Poulains Pharmacy Stellarton NS \$3,251, Pugsleys Pharmacy Amherst NS \$10,106, Qualicum Pharmacy Qualicum BC \$4,416, Quinns Pharmacy Swift Current Sask \$2,275, R & F Chisholm Pharmacy Kings NS \$2,986, R A Freeman Limited Inverness NS \$12,593, R A Goddard Pharmacy Limited Bridgewater NS \$4,547, Raymond Breau Limited Edmundston NB \$2,706, Ready Drugs Salmon Arm BC \$4,126, Reavics Pharmacy Russell Man \$2,664, Reddin Bros Drugstore Charlottetown PEI \$5,672, Reddings Pharmacy Saint John NB \$9,596, Reids Prescriptions Limited Prince George BC \$2,501, Reids Prescription Pharmacy Limited Vancouver BC \$2,132, Reids Western Drugs Limited #1 White Rock BC \$3,558, Reliable Dispensary Limited St Georges Nfld \$2,910, Renaud Pharmacy Buckingham Que \$2,265, Robbs Pharmacy Hampton NB \$3,077, Roberts Drug Store Transcona Man \$2,442, Ross Drug Company Limited Fredericton NB \$4,555, Ross Drug Clinic Fredericton NB \$6,123, Rowan Drugs Pembroke Ont \$3,267, Roy Brown Drugs Limited Maple Ridge BC \$2,186, Ruddicks Pharmacy Swan River Man \$3,462, Rutland Pharmacy Limited Rutland BC \$3,121, Ryans Pharmacy Limited Nackawick NB \$2,870, S & M Rexall Yarmouth NS \$9,276, S & S Pharmacy Daysland Alta \$2,038, Sanders Drug Store Carman Man \$2,634, Saskatoon Medical Arts Pharmacy Saskatoon Sask \$4,992, Savages Drug Store Fredericton NB \$3,693, Scales Drug Store Swan River Man \$3,265, Scott Town Western Drugs Limited Surrey BC \$2,338, Scotts Drug Store Chatham NB \$9,039, Seaview Pharmacy Sooke BC \$2,446, Seaway Valley Pharmacy Kemptville Ont \$3,384, Selicks Drugs Limited Saint John NB \$7,825, Service Drug Limited Moose Jaw Sask \$2,696, Service Drugs Limited Vancouver BC \$3,247, Sharps Drug Store Limited Sussex NB \$6,313, Shoppers Drug Mart Saint John NB \$4,539, Shoppers Drug Mart Moncton NB \$7,019, Shoppers Drug Mart Saint John NB \$15,237,

Shoppers Drug Mart Victoria BC \$3,390, Shoppers Drug Mart Duncan BC \$2,952, Shoppers Drug Mart Nanaimo BC \$5,614, Shoppers Drug Mart Vancouver BC \$2,044, Shoppers Drug Mart Penticton BC \$4,793, Shoppers Drug Mart Quesnel BC \$2,142, Shoppers Drug Mart Chilliwack BC \$2,768, Shoppers Drug Mart Langley BC \$2,767, Shoppers Drug Mart Osoyoos BC \$3,495, Shoppers Drug Mart Surrey BC \$2,374, Shubenacadie Drug Store Limited Hants Co NS \$5,573, Sidney Pharmacy Limited Sidney BC \$8,979, Sills Drugs Limited Nananee Ont \$4,299, Sinclair Pharmacy Stratford Ont \$3,917, Sinyards Pharmacy Limited Harbour Grace Nfld \$3,773, Skyline Pharmacy Nanaimo BC \$2,470, Smiths Drugs Bath NB \$3,795, Smiths Drug Store Digby NS \$2,806, Sparrow Drug Store Ltd Enderby BC \$3,139, Spencer Dickie Drugs Quesnel BC \$2,815, Sprague Drugs Edmonton Alta \$3,973, Springdale Pharmacy Springdale Nfld \$3,394, Spirit River Drug Spirit River Alta \$2,580, St George Pharmacy St George NB \$5,272, St Peters Drug Store St Peters NS \$3,043, St Rose Lo Cost Pharmacy St Rose Du Lac Man \$2,418, Steads Pharmacy Charlottetown PEI \$10,930, Stephens Drug Store Saint John NB \$2,240, Stones Drug Store Baddeck NS \$4,316, Stonewall Pharmacy Limited Stonewall Man \$2,540, Summerland Pharmacy Summerland BC \$4,295, Sunnyside Pharmacy Limited Bedford NS \$5,614, Super City Drug Mart Edmonton Alta \$2,211, Surette Central Moncton NB \$3,382, Surette Drugs Limited Shediac NB \$5,405, Surrey Drugs Limited Surrey BC \$3,202, T Eaton Company Limited Winnipeg Man \$2,281, Talbot Pharmacy Winnipeg Man \$5,005, Tamblyn Saint John NB \$2,619, Teasels Drug Store Picton Ont \$4,142, Terris Pharmacy Limited Amherst NS \$5,200, Theatre Pharmacy St John's Nfld \$4,738, Thompsons Drug Store Limited Shelburne NS \$4,094, Timberlea Pharmacy Limited Halifax NS \$8,650, Townline Pharmacy Surrey BC \$2,149, Trail Drug Company Limited Trail BC \$2,204, Trans Canada Drug Company Limited St John's Nfld \$3,199, Trasks Drugs Limited Yarmouth NS \$6,187, Turks Pharmacy Limited Penticton BC \$2,806, Valentins Drugs Minto NB \$6,209, Valley Pharmacy Langley BC \$4,586, Value Drugs St John's Nfld \$2,789, Vance Pharmacy Wingham Ont \$2,117, Veniot Pharmacy Bathurst NB \$5,168, Vernon Drugs Limited Vernon BC \$3,671, Victoria Pharmacy Grand Falls NB \$3,531, W G Wilson Pharmacy Berwick NS \$7,500, W L Ormand Drugs Limited Amherst NS \$3,298, Wabana Drugs Bell Island Nfld \$3,076, Wainright Pharmacy Wainwright Alta \$2,048, Waites Pharmacy Summerside PEI \$11,442, Wardropes Drug Store Springhill NS \$10,665, Warks Pharmacy Brockville Ont \$2,701, Wassons Drug Store Saint John NB \$25,341, West Coast Dispensary Corner Brook Nfld \$2,278, West Coast Pharmacy Stephenville CR Nfld \$2,388, Westbank Pharmacy Westbank BC \$2,295, Westminster Pharmacy Limited New Westminster BC \$5,575, Westview Drugs Limited Powell River BC \$3,612, Weymouth Drug Store Weymouth NS \$9,008, White Star Pharmacy Limited Bridgewater NS \$3,969, Whitfield Drugs Souris Man \$8,333, Williams Drugs Clarkes Beach Nfld \$2,129, Williams Drugs Store Swan River Man \$5,771, Windsor Pharmacy Windsor Nfld \$4,731, Winfield Pharmacy & Medical Lab Limited Winfield BC \$8,821, Woodlands Drug Store Courtenay BC \$4,050, Woodlawn Pharmacy Dartmouth NS \$4,190, Woods Pharmacy Moose Jaw Sask \$2,746, Woodward Stores Edmonton Alta \$5,742, Woodward's Pharmacy Limited Windsor NS \$5,536, Woolworth Pharmacy St John's Nfld \$8,438, Worths Pharmacy Charlottetown PEI \$2,479, Wrights Drug Store Limited Picton Ont \$3,646, Wrights Pharmacy Moosomin Sask \$2,685, Wrights Pharmacy Whitewood Sask \$3,621,

VETERANS AFFAIRS—Concluded

Wrights Pharmacy Limited Parrsboro NS \$11,013, Wyllies Pharmacy Rimby Alta \$2,323, Youngs Drug Store Bonavista Nfld \$3,688, Youngs Pharmacy Old Perlican Nfld \$4,297, Yurek Pharmacy St Thomas Ont \$5,222, Zenuks Drugs Limited Porcupine Plain Sask \$3,113.

Printing Services \$69,155—Government of Canada—Department of Supply and Services Canadian Government Printing Bureau Montreal Que \$6,751 and Ottawa Ont \$13,235.

Prosthetic Services \$739,738—Government of Canada—Department of National Health and Welfare Ottawa Ont \$739,738.

Protection Services \$1,016,587—Canadian Corps of Commissioners Edmonton Alta \$19,458; London Ont \$242,695; Montreal Que \$167,113 and Vancouver BC \$44,913.

Special Duty Nurses \$151,549—Mrs E Appleby Montreal Que \$10,540, Mrs H Belanger Montreal Que \$3,760, Miss E Caraci Montreal Que \$3,680, M¹¹⁰ E Chabot Montreal Que \$7,740, Miss S Dextras Montreal Que \$2,460, M¹¹⁰ C Duhamel Montreal Que \$5,580, Jean Eaton Halifax NS \$2,168, Meckoleen Hickman Halifax NS \$3,128, Bertha McAdam Halifax NS \$3,228, Helen Oneil Halifax NS \$4,648, M¹¹⁰ G Perreault Montreal Que \$6,760, Regina Russell Halifax NS \$2,592, Miss P Sklavounov Montreal Que \$4,580, M^m J Verreault Montreal Que \$8,980.

Service Contracts \$9,750—Haul A Way Waste Services Limited Winnipeg Man \$2,102, Town and Country Regd Montreal Que \$5,056, Vancouver Island Disposal Service Victoria BC \$2,592.

Specialists Engaged in Research \$26,744—D Bates Vancouver BC \$5,000, E Gordon Montreal Que \$16,040, J P MacLeod Montreal Que \$3,504, D J McLure Montreal Que \$2,200.

Staff Courses \$73,279.

Steam Heat Services \$63,295—University of Alberta Hospital Edmonton Alta \$4,376, Royal Jubilee Hospital Victoria BC \$50,658.

University Staff Consultants \$58,746—University of Western Ontario London Ont \$22,008.

Miscellaneous Payments \$1,551,007—University of Alberta Hospital Edmonton Alta \$26,944, Better Hearing Centre Limited Edmonton Alta \$2,380, Forest Hill Rehabilitation Center Fredericton NB \$10,115, Department of Health Fredericton NB \$5,422, Inhalation Therapy Service Edmonton Alta \$12,604, Jacks Men Shop Saint John NB \$4,356, Manitoba X-Ray Clinic Winnipeg Man \$10,000, A R Menzies & Sons Limited Fredericton NB \$3,896, H L Smith New Westminster BC \$2,967.

VETERANS' LAND ACT ADMINISTRATION PROGRAM

Data Processing Services \$150,953—Government of Canada—Department of Supply and Services—Data Processing Branch Ottawa Ont \$150,953.

Appraisal Costs \$17,480—Hulley and Co Ltd Montreal Que \$6,045, R D Leonard and Associates Inc Montreal Que \$7,560.

Registry and Land Office Fees \$23,358.

Fees and Expenses Regional Advisory Committees and Provincial Advisory Boards \$2,842.

Staff Courses \$12,797.

Photographic Services \$5,435.

Printing services Queen's Printers and Outside printers \$22,969.

Legal fees \$411,932—Beechie and Kerr London Ont \$11,479, Black Black and Pedlar Kingston Ont \$2,431, Guy Boisvert Bathurst NB \$2,253, Bradley and Millette Pembroke Ont \$2,882, John G Bryden Fredericton NB \$7,933, R J Butler Halifax NS \$4,211, Cameron and Ord Belleville Ont \$7,814, B G Campbell Charlottetown PEI \$3,300, Casey White and Steinkraus Kitchener Ont \$2,158, P E Chiasson Bathurst NB \$2,954, Luther C Clarke Windsor Ont \$5,944, George Clegg Orillia Ont \$3,649, D G Cottenden Bridgetown NS \$5,496, Dent and Francis Ottawa Ont \$5,779, Emile Descary Lachine Que \$2,375, F R Dore St Catharines Ont \$2,271, Guy Dumont Campbellton NB \$3,675, John P Funnell Cobourg Ont \$2,722, T J K Gillis Sydney NS \$5,433, Robert Girouard Ville Ile Perrot Que \$3,069, Gordon and Lillico Peterborough Ont \$4,517, G P Gorman Saint John NB \$3,548, Antoine Hamel Ville de l'Ancienne Lorette Que \$2,892, C D Hughes Fredericton NB \$6,542, K J Kenney Bridgewater NS \$3,876, Marc Lajeunesse St Jerome Cte Terrebonne Que \$4,067, F A Large Charlottetown PEI \$12,875, W R Lawrence Windsor NS \$2,884, A J Leblanc Port Hawkesbury NS \$2,580, P Derek Lewis St John's Nfld \$2,117, P B Lordon Chatham NB \$2,553, Loukidelis Bolan and Lucenti North Bay Ont \$2,708, J D MacCallum Saint John NB \$8,299, J A MacLellan Kentville NS \$5,684, N R MacLeod Summerside PEI \$8,018, P B Maddox Woodstock NB \$2,749, G R Matheson Halifax NS \$6,666, Matthews and Matthews Niagara Falls Ont \$2,783, McCullagh Hart and MacDonald Cobourg Ont \$3,125, McKay McKay and Vedova St Thomas Ont \$4,529, Millman Heath Randolph and Minifie Sarnia Ont \$2,222, Nash Tolmie and Johnston Welland Ont \$2,560, D A Nichols Truro NS \$3,547, Nicol and O'Connor Ottawa Ont \$3,815, K E W Roddam Pictou NS \$6,919, J A Ross Sydney NS \$2,723, Staples and Calverley Lindsay Ont \$2,628, Telford and Van Wyck Owen Sound Ont \$2,581, Tomlinson and Gruetzner Port Elgin Ont \$2,230, Valin Loukidelis Smith and Valin North Bay Ont \$2,264, Warren Rolson and Sullivan Sudbury Ont \$6,770, C F Whelly Saint John NB \$2,732, Willson and Willson Perth Ont \$2,431, Wilson Graham Palmer and Bumstead Barrie Ont \$5,049.

Other Types of Service \$1,730.

SECTION 32

**1973-74
PUBLIC ACCOUNTS**

Construction and Acquisition of Land, Buildings and Equipment; and Machinery and Equipment (Including Firm Price Contracts)

CONTENTS

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Construction and Acquisition of Land, Buildings and Equipment.....	32·2
Payments of \$5,000 or over for Land and Buildings.....	32·64
Construction and Acquisition of Machinery and Equipment.....	32·68

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Agriculture

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Note: (f) final payment					
RESEARCH PROGRAM					
<i>Quebec</i>					
<i>Ste Foy</i>					
*Gauthier Guite and Roy					
Construction of laboratory.....	3,296,397	1967-68	29,537	29,537	3,296,397
<i>Alberta</i>					
<i>Lethbridge</i>					
*Richardson and Needham					
Construction of office—laboratory building.....	537,860	1972-73	1,430,000	259,454	389,044
PRODUCTION AND MARKETING PROGRAM					
<i>Ontario</i>					
<i>New Dundee</i>					
*Dunker Construction Limited					
Construction of swine test station.....	330,392	1973-74	330,392	330,392	330,392
HEALTH OF ANIMALS PROGRAM					
<i>New Brunswick</i>					
<i>Sackville</i>					
Pyramid Construction					
Construction of barn.....	132,783	1973-74	135,000	132,783	132,783
<i>Quebec</i>					
<i>Levis</i>					
*Service de Menuiserie Ltd					
Construction of quarantine barn.....	100,815	1972-73	35,000	32,625	100,815
<i>Saskatchewan</i>					
<i>Saskatoon</i>					
*D H Stock Partners					
Construction of laboratory.....	120,000	1973-74	60,000	28,000	28,000

*Awarded through Department of Public Works.

Communications

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario</i>					
Shirleys Bay					
*Bisson Electric Limited					
Electrical work at Spacecraft Assembly and Test Facilities Research Centre.....	215,873	1971-72	4,464	4,464	215,873
Shirleys Bay					
*Sayers and Associates					
Mechanical work at Spacecraft Assembly and Test Facilities Research Centre.....	365,564	1971-72	4,732	4,732	365,564
Shirleys Bay					
*Normand and Flemming Ltd					
Alterations to Building No 34 Communications Research Centre.....	157,714	1973-74	157,714	157,714	157,714
Shirleys Bay					
*Muzzin (1967) Construction Ltd					
Landscape and Site Development Communications Research Centre.....	109,523	1973-74	84,046	84,046	84,046
Shirleys Bay					
*Domcat Construction Ltd					
Alterations to Building No 14.....	217,580	1973-74	217,580	217,580	217,580
Shirleys Bay					
*Concord (Ottawa) Electrical Contractors					
Electrical and Communications Underground Duct System..	104,617	1973-74	104,617	104,617	104,617

*Awarded through the Department of Public Works.

Energy, Mines and Resources

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Western Region</i>					
Calgary Alta					
*Commonwealth Construction Company Limited					
Laboratory Expansion—installation of sedimentary and petroleum Geology at Calgary Alta.....	1,485,868	1972-73	436,465	436,465	1,485,868

*Contract let through Department of Public Works.

Environment

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
FISHERIES AND MARINE SERVICE					
<i>Nova Scotia</i>					
Halifax					
Palmer Refrigeration Ltd					
Construction of cold storage facilities.....	141,907	1973	140,000	141,907	141,907
<i>British Columbia</i>					
Campbell River—Vancouver Island					
Cana Construction Co Ltd					
For construction of the Quinsam hatchery.....	4,252,970	1973	2,252,970	2,393,013	2,420,199
Nanaimo					
D Robinson Construction (1952) Ltd					
For construction of salt water filtration system.....	200,000	1972-73	10,000	6,872	6,872
<i>Northwest Territory</i>					
Hay River					
*Cavan Construction					
Construction of complex for Fisheries and Marine Service....	600,000	1972-73	510,000	488,075	578,075
ENVIRONMENTAL SERVICES PROGRAM					
<i>Newfoundland</i>					
St John's					
Corinthian Enterprises Ltd					
Construction of fish passage and collection facilities.....	384,358	1972	140,000	125,713	393,118
<i>Quebec</i>					
Montreal					
*Trisec Limited					
Construction of laboratory at Port St Laurent.....	350,000	1973	350,000	45,418	45,418
Percé					
***La Compagnie Construction					
Construction of greenhouse for central forest research.....	124,013	1972-73		1,553	124,013(f)
<i>Ontario</i>					
Burlington					
Wm Ford & Co					
Construction of wind wave flume.....	119,885	1973-74	119,885	119,885	119,885
Manotick					
C Moulton					
Construction of greenhouse for central forest research.....	124,013	1972-73		1,553	124,013(f)
Sudbury					
*Acme Building & Construction					
Construction of Great Lakes forest research centre.....	1,900,000	1973	1,900,000	1,369,243	1,369,243
<i>Saskatchewan</i>					
Saskatoon					
*Graham Construction					
Construction of research centre.....	557,764	1972-73	340,000	317,780	557,769
<i>British Columbia</i>					
Creston					
*Breault Construction					
Construction of wildlife centre.....	305,000	1973-74	220,000	125,190	135,190

*Denotes contracts through Department of Public Works.

**Denotes default through bankruptcy—This company defaulted through bankruptcy in May 1973. The project was then taken over by the Bonding Company Canadian Security Company of Toronto and the project, to the end of the fiscal year 1973-74, was approximately 95% completed. Moneys paid to Canadian Security Company amounted to \$72,076.

***Denotes contracts through Department of Indian Affairs and Northern Development.

****This account was marked "final" in 1972-73, however, another invoice was received and paid in 1973-74.

External Affairs

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Delhi India</i>					
*Construction of Chancery, Servants' Quarters, Service Buildings and related site works					
Structural					
Northern Construction Co Ltd.....	1,370,238	1969-70		3,424	1,353,043
Mechanical					
National Construction Co Ltd					
(Amends reporting in Public Accounts 1972-73).....	469,877	1970-71		414	459,444
Electrical					
Compton Greaves Ltd					
(Amends reporting in Public Accounts 1972-73).....	818,037	1969-70		4,062	845,936
Professional and Special Services					
Gardner Thornton Davidson Garrett Vancouver BC \$11,392					
*Construction of Staff Accommodation National Construction Co Ltd					
(Amends reporting in Public Accounts 1972-73)					
Professional and Special Services—\$25,526.....	923,265	1971-72	50,000	30,192	780,324
<i>Islamabad</i>					
MacDonald Layton Costain Ltd					
Construction of Chancery Official Residence and Staff Housing Compound.....	3,542,225	1970-71	80,000	23,756	3,261,085
Professional and Special Services—\$20,351—					
Waisman Ross Blankstein Winnipeg Man \$20,351					

Indian Affairs and Northern Development

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM			60,547,000		
<i>Quebec Region</i>					
Abitibi District—					
Eastmain					
Andre Caron Inc					
Construction of a school and powerhouse.....	160,066	1972-73		14,960	160,066(f)
Fort George					
Andre Caron Inc					
Improvements to residence.....	100,220	1973-74		100,220	100,220(f)
Kipawa Indian Reserve					
Charest Construction					
Water and sewer system	160,785	1973-74		137,036	137,036
Caughnawaga District—					
Caughnawaga					
Bolduc Construction Ltd					
Construction of water purification plant.....	433,245	1972-73		216,260	409,000
G M C Excavation Inc					
Water and sewer system.....	277,714	1973-74		277,714	277,714(f)
Les Entreprises Alpha Cie Ltd					
Pumping station	127,800	1972-73		43,106	127,800(f)
Hudson Bay District—					
Saglouc					
Les Constructions Arenco Ltée					
Construction of powerhouse.. ..	151,439	1973-74		151,439	151,439(f)
Montreal District—					
Asbestos Building Supply Ltd					
Purchase of 71 prefabricated houses.....	548,901	1973-74		548,901	548,901(f)
Odanak					
La Cie de Pavage d'Asphalte Beaver Ltée					
Water and sewer system	440,330	1971-72		4,489	420,533
Gaston Bourassa Ltée					
Construction of road and sidewalks.....	182,392	1973-74		182,392	182,392(f)
Paint Hills					
*Prieur Enterprise Inc					
Construction of school and residence (Company bankrupt; project completed by bonding company).....	644,369	1971-72		264,225	644,071
Point-Bleue					
*Delmont Construction					
Construction of gymnasium and workshop.....	459,336	1971-72		13,957	459,336(f)
Mistassini					
Les Entreprises Goulet Ltée					
Water and sewer system.....	177,833	1973-74		161,745	161,745
Sanmaur					
*Prieu Entreprise Inc					
Construction of school complex.....	932,393	1971-72		234,666	932,393
Poste-de-la-Baleine					
Hydro Quebec					
Enlargement of hydro-electric project		1973-74		170,000	170,000
Sept Îles District—					
Bersimis					
Henri Goudreault					
Water and sewer system.....	294,513	1973-74		294,513	294,513(f)
Natashquan					
La Corporation municipale de Natashquan					
Water and sewer system.....	320,306	1973-74		304,290	304,290
Schefferville					
Tremblay Heroux and Associates					
Construction of 106 housing units.....	159,178	1972-73		19,178	159,178(f)
<i>Ontario Region—</i>					
Brantford District—					
Ohsweken Village					
R F Adams Co Ltd					
Reconstruction of curbs gutters.....	107,117	1973-74		106,704	106,704(j)
Kenora District—					
Islington					
*A K Penner and Sons Limited					
Construction of school and residence.....	851,576	1972-73		83,834	843,513
*Brincheski Bros Contractors					
Construction of school residence and site services.....	127,923	1972-73		6,715	127,923(f)

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
Ontario Region—Concluded					
Kingston District—					
St Regis					
*Noel Couture Construction					
Construction of a school.....	631,400	1973-74		107,805	107,805
Tyendinaga					
H J McFarland Construction Co					
Reconstruction of York Road.....	270,570	1972-73		123,707	247,397(f)
St Joseph Island District—					
*Bernt Gilbertson Enterprises					
Upgrading of access road.....	121,206	1973-74		88,744	88,744
Sault Ste Marie District—					
Rankin Industrial Park					
Champagne Bros					
Construction of roads, drainage, ditches and supply and installation of watermain.....	304,128	1973-74		267,089	267,089
Sioux Lookout District—					
Kasabonika					
*B F Kassen Construction					
Construction of staff accommodation and classroom addition.....	392,626	1971-72		14,477	392,626(f)
Sudbury District—					
Little French River					
Looby Builders Ltd					
Construction of single span two-lane bridge.....	129,106	1973-74		178,576	178,576(f)
Manitoba Region—					
God's River					
Manitoba Hydro					
Electrification project.....	148,720	1973-74		148,720	148,720(f)
Island Lake District—					
Fisher River					
*Baert Construction					
Construction of a school.....	1,032,095	1972-73		37,370	1,023,818
Island Lake					
*Indian Day Labour					
Construction of Wassagamach school.....	350,000	1973-74		236,284	236,284
*Indian Day Labour					
Construction of St Theresa School.....	380,000	1973-74		325,181	325,181
Oxford House					
*Baert Construction					
Construction of a school.....	1,060,000	1973-74		908,196	908,196
The Pas District—					
Nelson House					
*Baert Construction					
Construction of Nelson House School.....	480,000	1973-74		445,480	445,480
Sandy Bay					
Nor-Quin Construction					
Construction of townsite utilities.....	167,335	1973-74		162,909	162,909
Shamattlaw					
Manitoba Hydro					
Electrification project.....	167,789	1972-73		82,789	167,789(f)
Saskatchewan Region—					
North Battleford District—					
Onion Lake					
Valere's Construction					
Mechanical/Electrical work at Onion Lake Jr High.....	174,980	1973-74		122,486	122,486
Prince Albert District—					
Fond du Lac					
Meyer Construction					
Sewage disposal system.....	149,000	1973-74		130,670	130,670
Prince Albert					
Cana Construction					
Construction of dormitories at Prince Albert Student residence.....	989,890	1972-73		481,925	614,792

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
Saskatchewan Region—Concluded					
Saskatoon District—					
Big River					
Cas's Plumbing and Heating					
Mechanical/Electrical work at Big River Jr High.....	236,964	1972-73		83,272	113,957
Alberta Region—					
Blackfoot—Stony Sarnce District—					
Green Construction Ltd					
Construction of an addition to a school.....	266,382	1973-74		141,276	141,276
Blood—Peigan District—					
Standoff					
Horton Steel Works Ltd					
Construction of elevated water tank and water main connection.....	123,371	1973-74		122,875	122,875
Kenwood Engineering Construction Ltd					
Construction of school.....	358,175	1972-73		357,175	357,175
Brockett					
Rans Construction (1966) Ltd					
Sewer system.....	135,000	1973-74		112,496	112,496
Cold Lake District—					
Arnett and Burgess Oil Field Construction Ltd					
Water Supply system.....	357,165	1973-74		269,500	269,500
Valere's Construction Ltd					
Construction of a school and kindergarten.....	792,900	1973-74		275,875	275,875
Fort Vermilion Agency—					
Assumption					
Oxford Construction Ltd					
Construction of school addition and staff residences.....	348,353	1973-74		347,287	347,287
Morleg					
Bennett and White Alberta Ltd					
Construction of classroom and kindergarten.....	198,005	1972-73		198,508	198,508(f)
Bella Coala District—					
Leader Construction Ltd					
Bella Bella sewer.....	174,675	1972-73		69,727	174,675(f)
Lakes District—					
Fort Ware					
Skeena Construction Ltd					
Construction of a school and teacherage.....	245,687	1973-74		245,687	245,687(f)
Konni Lake					
Ocean Park Plumbing and Heating Ltd					
Construction of school, teacherage and powerhouse.....	115,981	1973-74		115,981	115,981(f)
North Coast District—					
Masset					
Russ Reid Ltd					
Construction of a kindergarten.....	118,125	1973-74		118,125	118,125(f)
Prince Rupert					
Saxton Construction Ltd					
Kulkayu Indian Reserve sewer and water systems.....	129,653	1973-74		129,653	129,653(f)
Rivers Inlet District—					
Leader Construction Ltd					
Kitasoo sewer system.....	152,972	1972-73		9,892	152,972(f)
Leader Construction Ltd					
Kitasoo water and sewer extension.....	112,417	1973-74		112,417	112,417(f)
NORTHERN AFFAIRS PROGRAM			49,111,000		
Northwest Territories Region—					
Atco (Western) Ltd					
Manufacture equipment deliver and erect staff house for district field office Yellowknife.....	127,556	1972-73		13,979	127,556(f)
Canron Ltd					
Construction of structural steel frame and miscellaneous metal for Scientific Laboratory Igloodik.....	140,649	1973-74		140,649	140,649(f)
*Catre Industries Ltd					
Clearing, structures and grading mile 931 to mile 964 Mackenzie Highway.....	6,712,000	1971-72		2,273,099	6,712,000

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
NORTHERN AFFAIRS PROGRAM—Concluded					
<i>Northwest Territories Region—Concluded</i>					
Dene Mat Construction Ltd					
Hauling and stockpiling gravel for use on the Mackenzie Highway mile 296.5 to mile 331....	251,640	1973-74		252,248	252,248(f)
*T A Klenke and Sons Construction Ltd					
Grading, drainage and gravel mile 229 to mile 296.6 Mackenzie Highway.....	2,761,465	1969-70		106,627	2,761,465(f)
*Karl Mueller Construction Ltd					
Haul-out facilities, Fort Providence.....	231,703	1973-74		199,582	199,582
*Pancana Industries Ltd					
Clearing, grading and drainage mile 29 to mile 346 Mackenzie Highway.....	4,068,386	1972-73		2,229,439	2,841,615
Poole Construction Ltd					
Cribwork Float Plane Basin forestry complex in Yellowknife....	150,125	1972-73		14,302	150,125(f)
*Watsko Construction Ltd					
Pre-engineering and design mile 345 to mile 550 Mackenzie Highway.....	7,551,303	1971-72		707,412	7,551,303(f)
*Western Construction and Lumber Co Ltd					
Clearing, grading and drainage mile 891 to mile 931 Mackenzie Highway.....	7,469,980	1972-73		4,239,574	4,333,600
<i>Yukon Territory Region—</i>					
*Ben Ginter Construction Co Ltd					
Road construction mile 50.3 to mile 66 Carcross Skagway.....	1,549,940	1973-74		97,659	97,659
*Herschel Construction Ltd					
Grading and drainage mile 166 to mile 178 Dempster Highway..	984,955	1972-73		323,637	984,955(f)
*T A Klempe and Son Construction Ltd					
Grading and drainage mile 123 to mile 166 Dempster Highway..	3,483,500	1970-71		97,515	3,483,500(f)
*Wiley Oilfield Hawling Ltd Keglovic Construction Ltd					
Clearing, grading and drainage mile 178.3 to mile 236.8 Dempster Highway.....	5,738,254	1973-74		1,272,604	1,272,604
CONSERVATION PROGRAM			34,166,000		
<i>Atlantic Region—</i>					
<i>Cape Breton Highlands—</i>					
*Colin R Macdonald Ltd					
Maintenance and construction of roads....	225,949	1973-74		225,949	225,949(f)
<i>Fundy Park—</i>					
*Diamond Construction (1961) Ltd					
Construction of highway 114.....	464,941	1971-72		604	464,941(f)
*Forbes and Sloat Ltd					
Paving highway 114.....	250,059	1973-74		250,059	250,059(f)
<i>Kouchebougauac Park—</i>					
*Seaboard Development Ltd					
Access road and parking lot at Kelly's Beach.....	380,578	1972-73		247,002	380,578(f)
*Seaboard Development Ltd					
Wharf facilities.....	454,819	1972-73		117,496	454,819(f)
*Warren General Contracting Ltd					
Road construction.....	198,033	1973-74		133,859	133,859
<i>Louisburg Park—</i>					
*Colin R MacDonald Ltd					
Construction of roads and parking lots.....	382,053	1972-73		119,356	382,053(f)
*Colin R MacDonald Ltd					
Kennington Road construction and one-way access road.....	105,232	1973-74		105,232	105,232(f)
Union Construction					
Installation of water and sewer system.....	101,375	1973-74		100,530	100,530
<i>Central Region—</i>					
<i>Forillon Park—</i>					
Simard Denis Inc					
Road construction.....	488,620	1972-73		422,875	488,620(f)
<i>Fort Lennox—</i>					
O'Coupal Inc					
Restoration of guardhouse.....	130,447	1973-74		122,921	122,921

Indian Affairs and Northern Development—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
CONSERVATION PROGRAM—Continued					
Central Region—Concluded					
La Mauricie Park—					
Estrie Construction Ltd					
Construction of 5 miles of scenic road.....	727,866	1973-74		447,399	447,399
Marcel Gauthier					
Construction of scenic road to Lake Wapizagonki.....	774,211	1973-74		350,251	350,251
A Plamondon & Fils					
Construction of 15 miles of road.....	1,140,735	1972-73		624,964	1,088,334
Tremblay, Heroux and Associates					
Road clearing and clean up.....	1,094,500	1971-72		432,296	1,125,396(f)
National Battlefield Commission					
Arno Electric Ltd					
Electrical improvements.....	234,796	1971-72		20,688	234,796(f)
Quebec City					
Magloire Cauchon Ltd					
Porte Kent improvement.....	350,065	1972-73		201,069	350,065(f)
Transit Construction Ltd					
Porte St Louis improvement.....	259,985	1973-74		139,931	139,931
Western Region—					
Banff—					
Joyce Construction					
Tradeshops and office maintenance.....	529,750	1973-74		383,831	383,831
*Midvalley Construction Ltd					
Paving mile 0 to mile 18 Banff-Windermere highway.....	942,607	1973-74		168,580	168,580
*Tollestrup Construction Ltd					
Paving mile 63.3 to mile 64.9 Banff-Windermere highway.....	165,216	1973-74		164,949	164,949(f)
Jasper Park					
*Flegal Construction Ltd					
Sewer and water improvements phase 2.....	261,463	1972-73		106,636	261,463(f)
Patco Construction Co Ltd					
Sewer and water improvements.....	329,818	1972-73		171,205	194,175
Vancouver					
Holse Martin Ltd					
Restoration of the vessel <i>St Roch</i> Maritime Museum.....	160,000	1973-74		120,958	120,958
Waterton Park					
City Excavating Ltd					
Sewer improvements.....	142,523	1973-74		76,832	76,832
Canals—					
Ontario—					
Burleigh Falls					
Jack Law					
Lovesick Lock construction.....	449,244	1973-74		450,997	450,997(f)
Campbellford					
Bridge & Tank Co of Canada Ltd					
Restoration of dam No 9.....	318,176	1973-74		275,391	275,391
Moir Construction Ltd					
Restoration of dam No 9.....	894,800	1973-74		779,918	779,918
Crosby					
Grant Mills					
Restoration narrows locks.....	195,875	1973-74		190,085	190,085
Merrickville					
Intrusion Prepakt					
Merrickville locks construction.....	248,770	1973-74		220,775	220,775
Smiths Falls					
Janob Construction Ltd					
Pressure grouting lock 31.....	80,749	1973-74		76,931	76,931
Ron Engineering (Eastern) Ltd					
Construct new lock.....	1,447,054	1972-73		1,278,898	1,374,033
Quebec—					
Chambly canal					
Bridge and Tank Co of Canada Ltd					
Repair St Jean security door.....	178,652	1972-73		177,740	177,740
Bridge and Tank Co of Canada Ltd					
Reconstruction of bridge No 1.....	313,161	1972-73		313,161	313,161(f)

Indian Affairs and Northern Development—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
CONSERVATION PROGRAM—Concluded					
<i>Canals—Concluded</i>					
<i>Quebec—Concluded</i>					
<i>Chambly canal—Concluded</i>					
Sauvé Construction Ltd					
Reconstruction of Bridge No 1.....	219,567	1972-73		80,578	215,365
<i>St Anne de Bellevue</i>					
Canada Machinery Corp					
Restoration of lock.....	318,090	1973-74		228,994	228,994

*Awarded through the Department of Public Works.

National Defence

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services. in connection therewith.</i>					
NOTE—(f) Includes final payment					
<i>Newfoundland</i>					
<i>Gander</i>					
Inspiration Ltd					
Construction of operations building.....	1,764,241	1967-68			1,764,241(f)
Pinsent Construction Co Ltd					
Aircraft Arrestor systems.....	163,679	1972-73	12,716	11,906	163,679(f)
<i>Nova Scotia</i>					
<i>Barrington</i>					
Acadia Construction Ltd					
Construction of gymnasium.....	267,894	1973-74	280,000	120,080	120,080
<i>Cornwallis</i>					
Combustion and Power Equipment Ltd					
Conversion of central heating plant from coal to oil firing....	267,325	1972-73	37,835	31,160	267,325(f)
<i>Greenwood</i>					
Combustion and Power Equipment Ltd (Peabody Compower Ltd)					
Conversion of central heating plant 1 and 2 to oil firing.....	375,247	1972-73	34,994	4,241	375,247(f)
<i>D & E Industries Ltd</i>					
Construct POL storage building.....	108,646	1973-74	125,000	105,146	105,146
<i>Roberts Sprinkler Ltd</i>					
Automatic fire sprinkler systems hangars 9 and 10.....	129,320	1973-74	135,800	26,000	26,000
<i>Standard Paving Maritimes Ltd</i>					
Operations and access road—improvements and rebuild.....	140,141	1973-74	140,141	72,363	72,363
<i>Standard Paving Maritimes Ltd</i>					
Reshaping, drainage and bituminous paving Ward Road.....	102,116	1973-74	102,116	102,116	102,116(f)
<i>Tasco Sheet Metal and Roofing Co Division of Thompson and Sutherland Ltd</i>					
Replace 264 furnaces.....	204,000	1973-74	204,000	167,034	167,034
<i>Halifax</i>					
<i>Acadia Road Contractors Ltd</i>					
Pollution control—Shelburne sanitary sewage system installation.....	124,312	1973-74	124,312	20,156	20,156
<i>Bacon Engineering Ltd</i>					
Retubing 2 boilers—central heating plant Stadacona.....	143,120	1972-73	1,740	1,860	143,120(f)
<i>Bluewater Construction</i>					
Provide for renovation Building D14 for computer installation at Dockyard.....	105,410	1973-74	105,410	104,735	104,735
Construct torpedo and missile assembly building.....	493,474	1971-72			493,474

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Nova Scotia—Concluded</i>					
<i>Halifax—Concluded</i>					
Boyd and Garland Construction Services Ltd					
Rehabilitation Jetty 6 (steam water compressed air and electrical services) Dockyard Annex Dartmouth.....	426,639	1973-74	426,639	306,391	306,391
Cambrian Construction Ltd					
Replacement of siding and strengthening of trusses—building D166.....	126,365	1972-73	1,600	1,600	126,365(f)
Cleaning repairing and painting syncrolift platform—Dry-dock.....	205,000	1973-74	205,000	145,004	145,004
Improvements Windsor Park married quarters.....	573,441	1973-74	573,441	163,903	163,903
Cameron Contracting Ltd					
Water pollution control facilities Camp Debert.....	131,226	1973-74	131,226	123,313	123,313
Canadian British Consultants Ltd					
Consulting services—Base development plan CFB Halifax Dockyard—Dockyard Annex Windsor Park—Willow Park and Stadacona.....	733,000	1973-74	733,000	236,716	236,716
Canadian British Consultants Ltd					
Pre-design and design services—improvements to water supply system—fee 4.375 per cent of actual work designed....	22,700	1973-74	23,500	7,758	7,758
Diamond Construction (1961) Ltd					
Reconstruction Jetty 6—Dartmouth Dockyard Annex.....	456,794	1973-74	456,794	404,687	404,687
McFawn and Rogers					
Design renovations of Fleet school building S15 fee 7.3 per cent of construction work designed.....	47,000	1973-74	47,000	21,908	21,908
D C Menchians Construction Ltd					
Construct storage and briefing building and complete sewage treatment facilities NBCD School—Sandwich Point.....	194,000	1973-74	200,000	24,590	24,590
A D Ross Co Ltd					
Repair and modifications Jetty 4 Crane.....	169,158	1973-74	193,619	168,295	168,295
Steen Mechanical Contractors Ltd					
Expansion and conversion central heating plant to oil.....	486,722	1971-72	11,183	2,687	486,722(f)
Expansion and conversion of central heating plant to oil Windsor and Willow Park (Contract reported as final last year—additional work required).....	241,390	1972-73		608	241,390(f)
Stokes Construction Co Ltd					
NBCD School new water supply—East Pine Island Lake.....	199,820	1973-74	231,000	108,345	108,345
Tasco Sheet Metal & Roofing Co					
Reroofing 36 buildings—Shannon Park.....	155,308	1973-74	166,595	79,926	79,926
<i>Shearwater</i>					
Alsco Maritimes Ltd					
Married quarters improvements—installation metal storm windows and screens.....	105,970	1973-74	136,500	52,985	52,985
Canadian British Consultants Ltd					
Pollution control—design sewage collection system. fee 3.85 per cent of construction work designed.....	18,200	1973-74	20,000	11,455	11,455
Western Plumbing and Heating Co Ltd					
Install warm air furnaces and humidifiers—Improvements to married quarters—phase 2.....	124,999	1973-74	131,500	103,749	103,749
<i>New Brunswick</i>					
<i>Chatham</i>					
Atlas Construction Maritimes Ltd					
Asphalt overlay runway 09-27 and taxiways also updating airfield lighting.....	1,065,166	1973-74	1,135,000	1,057,149	1,057,149
Boudreau Sheet Metal Works Ltd					
Repairs to roofing systems Base Buildings 44 60 73 and 83 also replace roofing Base Buildings 41, 57 and 65.....	158,012	1973-74	167,000	104,412	104,412
Replace roof system and correct drainage DND School building 84 Curtis Park.....	109,513	1973-74	109,513	109,513	109,513(f)
Frizzell Bros Construction Ltd					
Replace sanitary sewer—St Margarets.....	105,980	1972-73	105,980	105,980	105,980(f)
North Shore Construction Ltd					
Maintenance to Base Roads.....	161,138	1973-74	185,400	157,013	157,013
Quebec Combustion Inc					
Conversion of central heating plant from coal to oil firing....	212,128	1971-72	3,827	1,655	212,128(f)
Robertson-Irwin Ltd					
Replace roofing system QRA Hangars buildings 5 and 6.....	107,383	1973-74	107,383	107,383	107,383
United Contractors Ltd					
Six explosive storage buildings.....	217,873	1971-72			217,873(f)

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
New Brunswick—Concluded					
Gagetown					
Atlas Construction Maritimes Ltd					
Install tracked vehicle washing facility.....	114,000	1973-74	119,000	100,233	100,233
Boudreau Sheet Metal Works Ltd					
Reroofing built-up roofs—Combat training area.....	111,899	1973-74	115,500	100,481	100,481
R A Corbett and Co Ltd					
Construction of 3 explosive storage buildings.....	140,111	1971-72	9,100	4,211	140,111(f)
Diamond Construction (1961) Ltd					
Extension to Base Fire Hall.....	110,075	1973-74	121,000	99,925	99,925
George's Plumbing and Heating Ltd					
Install 800 showers in houses and married quarters.....	162,945	1973-74	186,000	41,608	41,608
Western Trans Spray Ltd					
Second growth control (1973) training areas.....	257,570	1973-74	257,570	257,570	257,570(f)
Quebec					
Bagotville					
Jean Achard Ltée					
Update airfield lighting.....	225,066	1973-74	248,000	161,417	161,417
W J Cosgrove and Associates Inc					
Design secondary sewage treatment plant—Fee 4.6 per cent of actual cost.....	35,600	1973-74	35,600	16,040	16,040
Inter-Cité Construction Ltée de Chicoutimi					
Repair and overlay on Base roads.....	126,715	1973-74	140,000	117,573	117,573
Alain Lavoie Ltée					
Construction of alterations and expansion to schools.....	636,522	1972-73	512,416	499,273	604,857
Xavier Neron et Fils Ltée					
Construct auxiliary group equipment building.....	390,754	1972-73	31,362	29,116	390,754(f)
Roch Construction Ltée					
Construction of run-up engine test cell CF-5 engine.....	104,686	1972-73	109,000	103,773	103,773
Reconstruction of portions of apron and taxiway.....	366,751	1973-74	374,000	346,314	346,314
Lac St-Denis					
Delphis Cote Ltd					
Repairs and reroofing various buildings.....	125,229	1972-73	15,055	14,284	125,229(f)
Montreal					
Acme Sprinklet Ltd					
Install sprinkler systems Hangars 1 2 3 and 4.....	110,900	1972-73	110,900	110,900	110,900(f)
A Dion et Fils Inc					
Roof repairs to Hangars 1 and 3.....	134,207	1973-74	140,000	133,564	133,564
Reliance Construction Company					
Extension to building 2—Longue Pointe Detachment.....	170,548	1971-72	11,214	2,062	170,548(f)
St Jean					
Dobush Stewart Longpre Marchand Goudreau					
Base Development.....	454,741	1972-73	165,011	98,344	401,833
Duroc Construction Inc					
Renovation and expansion of College Militaire Royale Academic Building.....	1,571,286	1971-72	25,007	15,995	1,571,286(f)
Larose Larose Laliberté and Petrucci					
Design services—Academic Building expansion—Fee 4.5 per cent of cost of construction.....	88,744	1970-71	4,066	4,066	88,744(f)
Valcartier					
BGL Construction Ltée					
Lot 3-1 Quarters and Messes—Earthwork and structure					
Lot 3-3B and 3-5.....	884,288	1972-73	68,979	73,493	884,288(f)
A N Bail Cie Ltée and T Pringle and Son Ltd					
Construction of 3 buildings and outside services.....	5,886,846	1970-71	87	87	5,886,540
Valcartier Development (1971) Special Program.....	673,976	1971-72	134,026	131,538	671,488
Bau-Val Inc					
Exterior services Lot 3-6 quarters and messes.....	808,244	1972-73	236,195	236,195	808,244
Provide for expansion of sewage treatment facilities.....	583,278	1971-72	4,768	4,546	583,278(f)
Becan Inc					
Construct explosive workshop laboratory services—parking lot—roads—control building and installation of services....	267,675	1971-72	3,262	3,262	267,675(f)
Benayoun et Larocque Ltée					
Painting quarters and messes.....	227,429	1972-73	64,352	67,876	227,429(f)
Birdair Structures Inc					
Air supported structure Lot 3-3 Lot 3-1 quarters and messes	360,985	1971-72	1,385		359,600
Bouchard et Robitaille Inc					
Acoustic and plastering quarters and messes.....	692,948	1972-73	34,870	34,870	692,948(f)

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Quebec—Concluded					
Valcartier—Concluded					
Dansereau et Poirier Ltée					
Millwork and wood doors Lot 3-4 and 3-5 quarters and messes	291,529	1972-73	18,944	17,272	291,529(f)
Garnier-Gobel Inc					
Mechanical—quarters and messes.....	503,985	1972-73	40,458	40,458	503,985(f)
Addition and modify Central Heating Plant including provision of new boiler.....	247,487	1971-72	22,967	7,774	247,487(f)
George and Asmussen Ltd					
Masonry Lot 3-3A and 3B Lot 3-1 quarters and messes.....	379,136	1971-72	2,911	2,911	379,136(f)
Gravel and Caux Inc					
Construct underground steam distribution system.....	264,950	1972-73	193,513	191,544	260,531
Electrical Lot 3-3A and 3-3B Lot 3-1 quarters and messes....	479,288	1971-72	15,117	15,117	479,288(f)
Guilbeault Leduc and Daigle Inc					
Install wooden windows—Lot 3-1 quarters and messes.....	194,247	1971-72	4,247	4,247	194,247(f)
Ludger Harvey et Fils Ltée					
Reroofing various buildings.....	157,455	1973-74	173,600	124,308	124,308
Inel Entrepreneurs Electriciens Inc					
Electrical Lot 3-5 quarters and messes.....	306,604	1972-73	41,751	40,843	305,695
Janin Construction Ltd					
Earthwork and structure Lot 3-3A—Lot 3-1 quarters and messes.....	726,758	1971-72	9,718		717,040
Design and construction combat group operational and training facilities—3 buildings and services and base support facilities.....	8,571,784	1971-72	903,701	686,787	7,953,374
Improvement to water supply system—Special Program.....	430,545	1971-72	8,993	10,227	430,545
La Compagnie Atlantic Ltée					
Steel doors and frames Lot 3-3A and 3-3B—Lot 3-1 quarters and messes.....	104,122	1971-72	1,500	1,000	103,622
La Cie Wilfrid Allen Ltée					
Improvements to gravel roads—Training area—Phase I.....	168,110	1973-74	175,000	165,260	165,260
Nap Laforest et Fils (1968) Ltée					
Furnish and install carpets.....	136,538	1972-73	38,910	38,910	136,538(f)
Les Industries Super-Metal Inc					
Structural Steel—Lot 3-5 quarters and messes.....	175,128	1972-73	7,721	7,721	175,128
Herve Pomerleau Inc					
Construction of Headquarters building and relocation of 18" sewer—Development 1971.....	1,137,098	1972-73	677,469	633,370	1,069,901
Construction of 60-bed hospital and dental clinic.....	2,749,869	1970-71	33,305		2,723,341
Renovations to building 506 (71 development).....	742,695	1973-74	780,000	247,552	247,552
Alterations and extension to DND School Alexander Wolfe Valcartier Development (1971).....	766,699	1972-73	16,891	15,990	766,699(f)
Somec Inc					
Install showers in 105 Dube Apts and 170 class 1 married quarters.....	114,200	1973-74	128,500	102,950	102,950
To install steam line from Central Heating Plant 5 to Central Heating Plant 24 Dube.....	134,210	1973-74	145,000	106,760	106,760
Modifications to 70 buildings.....	111,210	1973-74	125,000	103,022	103,022
Modifications to garages (1969) Development.....	193,845	1972-73	200,000	192,356	192,356
Specialités de Cuisine Inc					
Kitchen equipment—Lot 3-5 quarters and messes.....	581,070	1972-73	132,242	132,242	581,070(f)
Tri-Bec Inc					
Conversion of Central Heating Plant 2—St Malo.....	102,538	1973-74	110,000	11,538	11,538
Trudel et Pellerin Ltée					
Masonry—Lot 3-5 quarters and messes.....	123,335	1972-73	2,674	3,660	123,335(f)
Turcotte and Letourneau Inc					
Mechanical—Lot 3-3A and 3-3B.....	769,272	1971-72	8,744	11,435	769,272(f)
Val d'Or					
Arno Electric Ltée					
Update airfield lighting.....	110,875	1973-74	116,000	80,150	80,150
Bail Ltée					
Construct aircraft maintenance hangar and hangar apron and access taxiway.....	635,210	1973-74	649,543	632,710	632,710
La Société d'Entreprises Générales Ltée					
Rebuild readiness button and taxiways on runway 18-36.....	388,539	1972-73	6,164	6,164	388,539(f)
Targau Construction Inc					
Construct Operations building and extension to combined mess kitchen.....	311,484	1973-74	330,000	228,935	228,935(f)

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario					
Camp Borden					
Also Inc					
Install combination metal storm/screen windows—married quarters.....	130,104	1973-74	135,000	127,600	127,600
Atlas-Apex Roofing Ltd					
Install hot process smooth surface bituminous built-up roofing system various buildings.....	149,549	1972-73	1,009	1,009	149,549(f)
Bregman and Hamann					
Design services—Data Centre Building—Fee 5.2 per cent of cost of construction of work designed.....	103,865	1971-72	12,695		103,865(f)
Burnley Contracting Ltd					
Replace ceramic tile—deteriorated wallboard and bathroom fixtures PMQ's Phase I of III phases.....	178,914	1973-74	195,000	110,160	110,160
Clairson Construction Co Ltd					
Construct phosphorous removal facilities at sewage plant 0-97	125,413	1972-73	130,500	124,680	124,680
Elrose Construction Co					
Construction of Fire Hall.....	281,503	1973-74	290,640	48,173	48,173
Hedlin Menzies & Associates Ltd					
To evolve a Base development plan.....	150,000	1973-74	150,000	39,617	39,617
Matsui Baer Heidman Vanstone					
Design addition to Borden Collegiate Institute—Fee 7.5 per cent of construction work designed.....	13,000	1973-74	13,000	3,920	3,920
Milne & Nicholls Ltd					
Management Information System No 2 Data Centre.....	1,844,846	1971-72	111,894	95,033	1,834,139
Schomberg Construction Ltd					
Construct Post Office Building.....	113,062	1973-74	95,930	93,991	113,062(f)
Windsor Painting Contractors Ltd					
Interior painting 140 MQ's and exterior painting 431 MQ's....	113,104	1973-74	123,000	113,104	113,104
Kingston					
*Birmingham Construction Ltd					
Renovate St Lawrence Pier.....	125,691	1973-74	125,691	125,691	125,691(f)
Gordon S Adamson & Associates					
Design services—Science & Engineering Building Royal Military College—Fee 5.25 per cent of cost of construction designed.....	750,097	1971-72	372,488	333,903	728,215
T A Andre & Sons Ltd					
Construction of new Athletic building including interior alterations building—65 Royal Military College.....	1,175,865	1973-74	1,257,900	93,510	93,510
Ball Brothers Ltd					
Construction of Communications Research Training Building.....	795,164	1971-72	3,642	3,535	795,164(f)
Addition to Cadet dining room building 32.....	156,133	1973-74	175,000	154,873	154,873
Construct extension to building C31 (Genet) to accommodate Samson Training Switch.....	310,700	1973-74	326,235	20,879	20,879
Selwyn Cooke					
Design services—Niagara Park School renovations—Fee 7.5 per cent new addition fee 5.25 per cent of actual cost of construction.....	15,000	1973-74	15,000	5,000	5,000
T P Crawford Ltd					
Reroof 4 buildings—Vimy Barracks.....	116,002	1972-73	23,071	17,803	104,992
Expanso Construction Ltd					
Renovation to sewer system Canadian Force Base—Contract under \$100,000 in 1972-73 and payments were \$25,243.....	130,509	1972-73	88,358	105,266	130,509
English & Mould Ltd					
Air conditioning kitchen and servery—Lasalle Block building 3.....	127,221	1973-74	133,582	11,646	11,646
R E Ferguson Ltd					
Electrical distribution improvements.....	119,317	1972-73	18,464	16,797	119,317(f)
James Kemp Construction Ltd					
Renovations to Denayan Block Building 5—Fort Frontenac..	181,905	1972-73	161,931	161,931	181,905(f)
Jim Magee Plumbing & Heating Ltd					
Repair underground steam distribution system—Royal Military College.....	299,910	1972-73	11,613	4,023	299,910(f)
Repair of underground steam distribution Phase I.....	317,236	1973-74	322,000	121,809	121,809
McGinnis & O'Connor Ltd					
Repair and resurface roads and replace asphalt pavement concrete curbs and sidewalks Royal Military College.....	120,577	1973-74	135,000	100,709	100,709

*Awarded through the Department of Public Works.

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario—Continued					
Kingston—Concluded					
M Sullivan and Son Ltd					
Addition to Officer's Mess building C-1.....	690,677	1973-74	19,763	6,248	690,677(f)
Science and Engineering buildings—Royal Military College Modules 1 and 2.....	4,700,725	1972-73	4,538,270	3,003,755	3,324,785
Construction of single Officers Quarters.....	769,228	1972-73	460,592	454,437	765,233
Bill Watson and Co Ltd					
Showers in Married Quarters—Fort Henry Heights.....	179,134	1973-74	180,000	156,157	156,157
L M Welter Ltd					
Construct mobile homes Park Fort Henry Heights—Phase I....	265,830	1972-73	191,270	189,100	265,830(f)
Windsor Painting Contractors Ltd					
Interior painting 27 buildings.....	100,000	1972-73			100,000(f)
London					
Fletcher-Clare Co Ltd					
Central Heating Plant—conversion from coal to natural gas—building 70—Wolseley Barracks.....	272,316	1973-74	275,850	246,304	246,304
Lowther					
P Boutin Transport and Construction Ltd					
Update privately owned trailer courts.....	267,142	1973-74	274,886	123,444	123,444
Hembruff and Dambrowitz Ltd					
Construction of gymnasium.....	262,204	1973-74	272,125	134,641	134,641
Woodard Park Development Co					
Construction of sewage treatment plant.....	130,994	1971-72			130,994(f)
North Bay					
J S A Construction Co Ltd					
Extension to kitchen and dining room Officers' Mess.....	152,254	1973-74	160,000	68,598	68,598
Ottawa (North)					
Beaver Asphalt (Ontario) Ltd					
Supply and installation of storm sewers.....	244,053	1973-74	250,000	236,053	236,053
F E Cummings Construction Co Ltd					
Construct photographic and instrumentation building at Lete Orleans (North).....	135,113	1973-74	146,780	127,229	127,229
Federal Electric (1971) Ltd					
Improve lighting and distribution system—building 155.....	213,505	1973-74	230,000	137,401	137,401
R E Ferguson Ltd					
Upgrade electrical facilities—married quarters.....	106,873	1973-74	114,000	106,873	106,873
R J Nicol Construction Ltd					
Construct bulk storage building Canadian Forces Station Leitrim.....	103,890	1973-74	109,000	37,831	37,831
Petawawa					
Inspiration Ltd					
Construct water filtration plant—\$2,989 holdback paid to Peerless Windows Equipment Ltd.....	904,238	1967-68			904,238
Irvcon Roofing and Sheet Metal Pembroke Ltd—Replace 175 gravity furnaces with forced air furnaces—married quarters.....	134,805	1972-73	87,530	80,334	134,805(f)
Markus and Son Ltd					
Construction of Quarter Master garage building.....	159,908	1973-74	200,000	22,057	22,057
Install vinyl siding.....	101,004	1973-74	102,000	38,045	38,045
Murray and Murray					
Consultant services re Base development plan.....	110,000	1973-74	110,000	110,000	110,000(f)
Smith Construction Co Arnprior Ltd					
Soil stabilization and asphalt paving of all garages and new garage driveways.....	146,393	1973-74	146,393	146,383	146,393(f)
J C Sulphur Construction Ltd					
Bathroom renovations—married quarters.....	134,946	1973-74	134,946	70,150	70,150
Bathroom renovations—married quarters.....	148,620	1972-73	111,065	103,685	148,620(f)
Rockcliffe					
Bacon Engineering Ltd					
Boiler replacement building 80 Central Heating Plant.....	119,667	1972-73	127,500	112,996	112,996
Sioux Lookout					
Sillman Company (Northern) Ltd					
Construction of gymnasium.....	322,659	1973-74	340,000	89,690	89,690
Toronto					
C M R Construction and Engineering Ltd					
Renovate Dental Clinic Building 122 Downsview.....	157,017	1973-74	157,700	122,102	122,102

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario—Concluded					
Toronto—Concluded					
Concept Structures Ltd					
Extension to Building 201—Stage I.....	986,877	1972-73	742,653	716,083	975,420
Orval B Dodd Construction Ltd					
Construction of Administration Building.....	778,446	1970-71	2,879	2,368	778,446(f)
Purton Construction Co Ltd					
Addition to Curtis Hall.....	191,466	1973-74	191,500	189,466	189,466
Trenton					
J D Coad Construction Co Ltd					
Extension to Building 120.....	226,248	1973-74	235,000	4,833	4,833
T P Crawford Ltd					
Reroofing Hangar 10.....	182,438	1973-74	193,900	120,794	120,794
Maxim Electrical Construction Co Ltd					
Update approach lighting system.....	110,656	1971-72			110,656(f)
Install sequence flashing approach lights runway 06-24— Contract was under \$100,000 in 1972-73 and payments were \$58,218.....	106,222	1972-73	66,783	48,004	106,222(f)
Update airfield lighting.....	247,973	1973-74	250,000	184,580	184,580
Miron-Wiggers Construction Ltd					
Addition to second floor hangar 10—building 52.....	247,868	1972-73	8,966	6,834	247,868(f)
Hugh Murray Ltd					
Addition and alterations to Hangar 1 for cargo handling system at 2 Aircraft Maintenance Unit freight terminal.....	742,377	1973-74	777,000	60,152	60,152
Murray and Murray					
Preliminary design of 212 other ranks quarters—Fee 1.5 per cent of construction costs.....	28,217	1973-74	28,500	28,217	28,217
H J McFarland Construction Co Ltd.....					
Apron reconstruction.....	521,458	1971-72			521,458(f)
Reconstruct taxiway and apron—Alpha cut-off also recon- struct run-up pad runway 24.....	1,044,744	1973-74	1,049,000	1,038,487	1,038,487
Uplands					
F E Cummings Construction Co Ltd					
Addition to Hangar 11 Aircraft Maintenance Unit passenger terminal.....	263,006	1972-73	11,900	4,906	263,006(f)
Frank W Hill and Co Ltd					
Repairs to sanitary sewer system.....	140,292	1972-73	34,441	19,905	129,674
Manitoba					
Portage la Prairie					
Malcom Construction (1970) Ltd					
Construct building over swimming pool.....	124,547	1973-74	127,000	120,209	120,209
Midway Sales Ltd					
Replace roofs on Hangars 1 2 3 and 4.....	128,055	1973-74	130,000	110,688	110,688
Repair roof on Hangar 5.....	129,098	1973-74	129,098	129,098	129,098(f)
Mulder Bros Ltd					
Reconstruct airfield pavements and update airfield lighting....	1,526,115	1973-74	1,544,000	557,879	557,879
Norland Construction Ltd					
Renovate kitchen area Building 42.....	250,770	1971-72			250,770(f)
Shilo					
A L Charlebois Ltd					
Reroof Base buildings.....	130,128	1973-74	142,000	47,631	47,631
Peter Leitch Construction Ltd					
Refinishing trades for workshop and vehicle storage buildings	1,456,439	1973-74	1,529,000	704,831	704,831
Special training contract 1—outside services and paving ammu- nition storage and wash bays.....	769,483	1973-74	802,000	476,094	476,094
Reconstruction and addition to building M-102.....	194,680	1973-74	202,566	49,822	49,822
Penner and Co Western Ltd					
Construct a 4-Bay firehall.....	223,223	1973-74	231,646	175,265	175,265
Winnipeg					
Norland Construction Ltd					
Construct ground services equipment building.....	196,139	1973-74	206,000	71,764	71,764
Saskatchewan					
Moose Jaw					
Graham Construction Ltd					
Construction of Military Police Station.....	195,693	1973-74	206,000	107,297	107,297

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Saskatchewan—Concluded</i>					
<i>Moose Jaw—Concluded</i>					
Karasin Bros Ltd					
Renovate heating system—Regina Armoury—Building No G-50.....	116,393	1973-74	116,393	116,393	116,393(f)
Poole Construction Ltd					
Install building over swimming pool.....	114,126	1973-74	114,126	114,126	114,126(f)
Wappel Concrete and Construction Co Ltd					
Reconstruct part of underground water distribution system in west region of the Base of married quarter's site.....	240,031	1972-73	5,764	5,000	240,031(f)
<i>Alberta</i>					
<i>Beaverlodge</i>					
Mustang Engineering and Construction Ltd					
Replace water supply line.....	123,522	1973-74	130,500	115,200	115,200
Park Brothers Ltd					
Installation of 36 mobile homes at Trailer Court Site.....	276,546	1972-73	45,533	44,769	275,036
Parkins Construction Ltd					
Construction of gymnasium.....	279,223	1973-74	289,000	132,952	132,952
<i>Calgary</i>					
Bennett and White Alberta (1963) Ltd					
Construction of dental clinic.....	240,504	1973-74	248,439	198,152	198,152
Bond and Mogridge					
Design services—swimming pool—Fee 1/3 of 6 per cent of construction cost.....	28,400	1973-74	28,400	9,225	9,225
Gallelli a Division of Canfrage Ltd					
Repair and resurface 6 miles of hard service roads in built-up area of Camp Wainwright.....	193,252	1973-74	203,250	63,119	63,119
Keller Construction Ltd					
Construct 4-Bay Fire Hall—Camp Wainwright.....	214,017	1973-74	224,583	203,213	203,213
Renovate gymnasium Building D-9 Currie Barracks.....	156,298	1973-74	158,427	152,349	152,349
Mark Painting and Decorating Ltd					
Interior painting 233 married quarters.....	104,017	1972-73			104,017(f)
Exterior painting 338 married quarters Currie Barracks.....	128,642	1973-74	128,642	128,642	128,642(f)
<i>Cold Lake</i>					
Bennett and White Alberta (1963) Ltd					
Renovations to arena complex.....	171,886	1973-74	175,000	166,252	166,252
Border Paving Ltd					
Repair and construct Base roads.....	120,277	1973-74	120,277	120,277	120,277(f)
Repair Base roads.....	107,676	1973-74	115,000	89,844	89,844
Cana Construction Co Ltd					
Construct five-storey control tower—Addition on top of Hangar 1.....	268,775	1973-74	272,800	217,300	217,300
A L Charlebois Ltd					
Replace arch roofs on Hangars 6 and 7—Repairs to roofs 2 3 4 6 and 7.....	371,182	1972-73	80,188	60,731	371,182(f)
Eastbrook Sand and Gravel Ltd					
Parallel runway.....	6,124,656	1972-73	5,301,531	5,029,827	5,861,905
Construct taxiway and apron for Hangar 8.....	235,229	1973-74	244,452	180,453	180,453
Ernest Painting and Decorating Ltd					
Interior repainting 400 married quarters.....	169,517	1972-73			169,517(f)
W J Franel and Associates Consulting Engs Ltd					
Design services water supply system—Fee 4.93 per cent of construction cost.....	20,760	1973-74	21,000	8,234	8,234
Fuller and Knowles Co Ltd					
Renovations to bathrooms 220 married quarters.....	224,721	1973-74	249,000	44,321	44,321
Gulf and Western Industrial Products Co					
Arresting systems.....	155,900	1972-73	149,687	146,374	152,687
Klug's Sheet Metal (Camrose) Ltd					
Replace gravity furnaces with forced air—married quarters....	167,510	1973-74	170,000	167,510	167,510
Mark Painting and Decorating Ltd					
Interior painting 301 married quarters.....	100,656	1973-74	100,656	100,656	100,656(f)
Remai Construction Co (1971) Ltd					
Construct addition to Construction Engineering building and repair parallel runway.....	174,876	1973-74	178,007	173,406	173,406
Construction of Hangar No 8.....	872,885	1973-74	885,150	852,266	852,266
Strategic Air Command Site water supply.....	110,515	1973-74	115,000	49,810	49,810

National Defence—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Alberta—Concluded					
Cold Lake—Concluded					
Valere's Construction Co Ltd					
Construct helicopter pad—buildings—water and sewage system.....	374,000	1973-74	399,000	99,436	99,436
Rehabilitation of Central Heating System.....	250,529	1973-74	260,019	235,980	235,980
Westinghouse Canada Ltd					
Supply of airfield lighting power centres.....	710,391	1972-73	713,291	701,862	701,862
Edmonton					
Aetna Roofing (1965) Ltd					
Reroof Building D-2 and D-3 Griesbach Barracks.....	256,137	1971-72	3,440	3,440	256,137(f)
Bond and Leitch Ltd					
Renovate office lean-to accommodation—Hangar 4.....	197,267	1973-74	205,000	49,522	49,522
Canada-Wide Painting Contractors					
Interior painting married quarters.....	112,662	1971-72	410		112,252
Cramer and Bennett Holding Co Ltd					
Adding to Junior Ranks Lounge building 210 Namao.....	186,000	1971-72			186,000(f)
Delta Decorators Ltd					
Exterior painting 420 married quarters.....	108,020	1973-74	115,000	87,200	87,200
Economy Heating Ltd					
Replace gravity furnaces with forced air furnaces Phase III.....	122,079	1973-74	128,000	78,700	78,700
Engineered Homes Ltd					
Construct building extension and grounds improvement—Northern Region Headquarters.....	157,840	1972-73	8,250	5,494	157,840(f)
Leamac Industrial Developments Ltd					
Install ceramic tiles and showers—married quarters bathrooms.....	244,610	1973-74	250,000	242,288	242,288
Standard General Construction Ltd					
Extend hangar—construct parking lot—secure vehicle compound.....	160,151	1972-73	2,648	327	160,151(f)
Suffield					
Cascade Builders Ltd					
Ammunition Storage Buildings—British Army Training Facilities.....	665,304	1973-74	706,000	660,473	660,473
D and H Construction Ltd					
Construct cover for vehicle washdown.....	143,997	1973-74	150,786	32,548	32,548
Construct Batus Ordnance Offices—Prefab building.....	101,396	1973-74	106,325	100,807	100,807
Midway Sales Ltd					
Roof repair and reroofing buildings R-1 210 and 307—Contract was under \$100,000 in 1972-73 and payments were \$92,879.....	107,657	1972-73	17,121	14,778	107,657(f)
Parkins Construction Ltd					
Install rigid frame metal building—Camp Crowfoot—install a secure return stores storage and extension to tank storage building and hardstand area.....	471,186	1973-74	495,842	101,765	101,765
British Columbia					
Baldy Hughes					
Antler Construction Co Ltd					
Construction of 16-Pad trailer court.....	141,285	1973-74	145,000	85,450	85,450
McGinnis Construction Ltd					
Extension to sewage treatment system.....	121,992	1973-74	135,000	54,976	54,976
Viking Construction Ltd					
Construction of gymnasium.....	318,336	1973-74	332,000	33,986	33,986
Chilliwack					
Bird Construction Co Ltd					
Base consolidation technical services building.....	1,842,358	1971-72			1,842,358(f)
J Douglas Henderson					
Architectural services report—Technical Services Complex (Contract reported as final last year) TB724719 Jan 17/74 authorized increase of \$8,512 to provide for additional work.....	122,125	1970-71	8,512	8,512	122,125(f)
Metro Mechanical Co Ltd					
Upgrade steam generator and distribution—Phase I.....	164,426	1973-74	210,000	162,223	162,223
Addition and modification to Central Heating Plant Part 2....	145,626	1972-73	5,353	3,979	145,626(f)
Phillips Barratt Hillier Jones and Partners					
Design Base transportation section—Fee 4.85% of contract award.....	43,851	1972-73	43,851	13,667	13,667

National Defence—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
British Columbia—Concluded					
Chilliwack—Concluded					
Van Construction—Division of Van Vliet Construction Co Ltd					
Construction of Central Heating Plant—South Jericho.....	177,344	1972-73			177,344(f)
B H Voth Co Ltd					
Construct Base Hospital.....	497,373	1971-72	2,535	2,535	497,373(f)
Construct new fire hall building.....	258,773	1973-74	260,000	238,067	238,067
Comox					
Franklin Electric Ltd					
Update airfield lighting.....	105,763	1972-73	106,200	105,763	105,763
*Quadra Construction Co Ltd.....	119,576	1971-72			119,576(f)
Siddall Dennis Warner					
Design new fire hall—Fee 4.875 per cent of construction cost					
contract fee 0.5 per cent of award.....	20,000	1973-74	22,000	14,280	14,280
A D Storrie Construction Ltd					
Married quarters improvements—Phase II.....	110,973	1972-73			110,973(f)
Esquimalt					
Dura Construction Ltd					
Construct library building—Royal Roads.....	929,800	1973-74	938,000	326,592	326,592
Wade Stockdill Armour and Blewett					
Design Junior Ranks' Club—Fee 5 per cent of construction					
cost.....	53,300	1973-74	55,000	37,846	37,846
Holberg					
O K Paving Co Ltd					
Paving station roads and repairs to operations site road					
stabilize slide area operations road.....	397,520	1972-73	190,747	156,267	397,520(f)
Masset					
Janin Western Contractors Ltd					
Domestic complex and housing—179 units—roads and					
utilities various buildings.....	9,157,791	1969-70	272,096	199,134	9,114,791
McGinnis Construction Ltd					
To provide for construction of sewer and outfall.....	217,311	1972-73	54,183	28,249	213,186
Northwest Territories					
Inuvik					
*Cavan Construction Ltd					
Administration Building.....	805,046	1972-73	805,046	805,046	805,046
General					
Various					
Defence Construction (1951) Limited.....	13,660,836	1962-63	1,120	67	13,660,836(f)
Foundation Co of Canada Ltd					
Construction.....	380,814	1962-63	11,102	1,005	380,814(f)
Maintenance and Operation.....	9,334,082	1962-63	156,430	46,149	9,332,082

*Awarded through Department of Public Works.

National Health and Welfare

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
MEDICAL SERVICES PROGRAM					
<i>Manitoba region</i>					
Berens River					
*Poole Construction Ltd					
Construct nursing station.....	585,000	1973-74	335,000	157,581	157,581
Hodgson					
*B F Klassen Construction (Canada) Ltd					
**Construct P E Moore Hospital.....	1,673,410†	1971-72	165,000	135,611	1,707,753(f)
Norway House					
*Baert Construction Ltd					
Construct nursing residences.....	192,806	1971-72	5,000	324	192,977(f)
Norway House					
*A K Penner and Sons Ltd					
Construct medical clinic.....	194,823	1971-72	5,000	308	189,397(f)
<i>Northern region</i>					
Broughton Island NWT					
*Jasmin Construction Inc					
Construct nursing station.....	241,600	1970-71	1,000	1,524	296,256(f)
Cambridge Bay NWT					
Construct nursing station.....	300,000 (Est)††		25,000	14,861	14,861
Cambridge Bay NWT					
Porta Built Industries					
Construct nursing residence.....	187,722	1973-74		134,990	134,990
Clyde River NWT					
*Jasmin Construction Inc					
Construct nursing station.....	242,900	1970-71	1,000	1,524	289,564(f)
Edzo NWT					
*Poole Construction Ltd					
Construct Edzo Rae Cottage Hospital.....	394,771	1973-74	392,000	384,205	384,205
Fort Simpson NWT					
*Poole Construction Ltd					
**Construct hospital.....	929,716	1972-73	23,000	6,643	1,045,934(f)
Inuvik NWT					
*Poole Construction Ltd					
**Expansion to Inuvik General Hospital.....	1,912,387	1973-74	976,000	807,321	1,006,362
Pangnirtung NWT					
Construct nursing station.....	495,500 (Est)††		75,000	7,997	7,997
Rankin Inlet NWT					
*Norland Construction Ltd					
Construct nursing station.....	164,212	1973-74	182,000	169,278	169,278
Sachs Harbour NWT					
Corab Services Ltd					
Construct nursing station.....	123,700	1973-74	500	85,228	85,228
Watson Lake YT					
Construct Watson Lake Cottage Hospital.....	1,481,500 (Est)††		224,000	2,359	2,359
Whitehorse YT					
Install standby boiler at Whitehorse General Hospital.....	211,650 (Est)††		5,000	1,316	1,316
<i>Quebec region</i>					
Sanmaur					
*Service de Menuiserie Levis Ltée					
Construct health centre.....	178,000	1972-73	159,000	155,740	203,740

*Awarded through the Department of Public Works.

†The Province of Manitoba has contributed \$500,000 towards this project; the figures do not reflect this contribution.

**Amends reporting in the previous years Public Accounts.

††Out for tender.

National Health and Welfare—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
HEALTH PROTECTION PROGRAM					
<i>Quebec</i>					
Longueuil					
**New Quebec regional laboratories and administration offices....			1,328,004		
*Contract: B G L Construction Ltd.....	3,331,904	1972-73		1,334,905	3,331,904
Professional Fees:					
T Pringle and Sons Ltd Montreal					
Architectural services and co-ordination of fine arts work contract.....				32,354	267,450
Louis Archambault St Lambert					
Sculptors.....				11,250	22,500
Norbert Major Montreal					
Engineering services.....				8,101	15,326
R S Owens St Bruno					
Engineering services.....				7,028	15,817
<i>Ontario</i>					
Scarborough					
**New Ontario regional laboratories and administration offices....			1,220,810		
*Contract: West York Construction Ltd.....	3,774,636	1971-72		1,235,017	3,774,636(f)
Professional Fees:					
Robbie/Williams Toronto					
Design and supervision analysis of requirements and inspection and testing.....				4,644	351,355

*Awarded through the Department of Public Works.

**Amends reporting in the previous years Public Accounts.

National Revenue

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Customs and Excise					
<i>Manitoba</i>					
Sprague					
Pembina Construction					
New Customs House.....	131,152	1973-74	125,000	26,607	26,607
<i>Saskatchewan</i>					
Willow Creek					
Knutson Construction Co (65) Ltd					
New office and residence buildings.....	114,334	1973-74	132,000	112,322	112,322

Public Works

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
ACCOMMODATION PROGRAM—Capital expenditures including expenditures on works on other than Federal property					
General Purpose Buildings					
<i>Newfoundland</i>					
Stephenville—Government of Canada Building.....			485,000		
Contract:					
Lundrigan's Ltd Corner Brook.....	635,384	1973-74		537,448	537,448
<i>Nova Scotia</i>					
Amherst—Government of Canada Building.....			400,000		
Truro—Government of Canada Building—Addition and alterations					
Land Purchases:					
Bertha T Graham.....				29,000	29,000
<i>New Brunswick</i>					
Caraquet—Government of Canada Building.....			215,000		
Contract: Grand Falls Milling Company Ltd Grand Falls.....	296,040	1973-74		296,040	296,040
Professional Fees: Rene LeBlanc & Assoc Ltd Moncton—architectural consultant.....				19,281	28,731
Newcastle—Government of Canada Building—Addition and alterations.....			234,000		
<i>Quebec</i>					
Acton Vale—Government of Canada Building.....			228,000		
Contract: Geoffroy Construction Inc Sherbrooke.....	324,570	1972-73		121,969	121,969
Professional Fees:					
Ferdinand Blais Drummondville—design and supervision.....				19,487	19,487
Land Purchases:					
Marcel Boisvert.....				20,000	20,000(f)
Alma—Government of Canada Building—Additions and improvements.....			316,000		
Land Purchases:					
Gertrude Morel Goudreault.....				28,571	28,571
Jean Eudes Maltais.....				42,277	42,277
Jean Baptiste Maltais.....				35,083	35,083
Camille Gagné.....				3,150	3,150
Jean Claude Demers.....				688	688
Stéphane Maltais.....				250	250
René Paradis.....				200	200
John Levesque.....				200	200
Bruno Laroche.....				250	250
Raynald Boudreault.....				200	200
Julien Poisson.....				275	275
Arvida—Government of Canada Building—Modernization.....			30,000		
Beloeil—Government of Canada Building.....			350,000		
Contract: Seal Construction of Canada Ltd Montreal.....	609,861	1973-74		264,230	264,230
Professional Fees: Caouette Vachon & Poulin Longueuil—design and supervision.....				34,567	34,567
Land Purchase: Ville de Beloeil.....				62,000	62,000(f)
Lac Mégantic—Government of Canada Building.....			216,000		
Contract: Eugène Marcoux Inc Sherbrooke.....	438,000	1973-74		25,832	25,832
Professional Fees: Lavigne & Marquis Ste Foy Que—design and supervision.....				26,417	26,417
Matane—Government of Canada Building.....			167,000		
Contract: Construction J R L Ltd Rimouski (Amends reporting in the 1972-73 Public Accounts).....	570,188	1972-73		31,535	570,188
Professional Fees: Parent Morinville Baie Comeau—design and supervision.....				10,445	50,086
Mont Joli—Government of Canada Building—Improvements.....			299,000		
Professional Fees: Lagace Massicotte Casgrain Riviere du Loup—supervision.....				17,559	17,559
Montmagny—Government of Canada Building.....			303,000		

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
Quebec—Continued					
Montreal—Central Government of Canada Building.....			7,500,000		
Professional Fees:					
Begin Charland & Valiquette Montreal—appraisal (Amends reporting in the 1972-73 Public Accounts).....				1,326	20,107
Construction Industry Computer Consultants Ltd Montreal—scheduling and cost estimating.....				88,725	88,725
Jacques H Derome Consultant Montreal—program development.....				4,255	4,255
Guy Desparats Montreal—architect research.....				19,660	19,660
James F Harris Toronto Ont—commercial services studies....				2,327	2,327
Raymond Joyal & Assoc Montreal—appraisal (Amends reporting in the 1972-73 Public Accounts).....				4,579	43,749
Lalonde Girard Letendre Montreal—mechanical and electrical.....	262,866	1973-74		218,053	218,053
Lalonde Valois Lamarre Valois & Assoc Montreal—structural and traffic.....	105,688	1973-74		114,764	114,764
Larose Laliberté Petrucci & Webb Zerafa Town of Mount Royal—architects.....	293,632	1973-74		320,799	320,799
Claude L Mercier Montreal—survey.....				10,475	10,475
Miller Racine Dugas & Assoc Montreal—marketing study....	164,000	1973-74		54,422	54,422
Phillippe Roberge Montreal—legal services.....				135	14,004
Terratech Limited Montreal—geotechnical studies.....				241	13,725(f)
Land Purchases:					
Dame Doris Alexandria Vary-Illot (Amends reporting in the 1972-73 Public Accounts).....				4,400	34,400(f)
Andre Aird.....				600	600(f)
Abond Plastics Corp.....				3,500	12,500(f)
Association Notre-Dame de la Protection.....				18,000	18,000(f)
Chun Chan.....				250	250(f)
Judy's Lingerie Inc.....				28,420	28,420(f)
Kearns Ltd.....				9,500	13,000(f)
C W Mark.....				400	400(f)
Pan-American Investment Ltd.....				14,290	14,290
Ron Proby.....				500	500(f)
Yvet Tam.....				200	200(f)
Trustee Board of Presbyterian Church.....	187,000	1973-74		187,000	187,000
Montreal—National Revenue Building—Improvements.....			1,900,000		
Contract: La Cie de Construction Oméga Ltée St-Laurent.....	3,286,310	1972-73		1,456,987	3,142,054
Professional Fees:					
Barre Pellerin Lemoyne Toutant & Assoc Montreal—design and supervision.....	290,693	1970-71		25,241	317,754
Roger Elias Outremont—project coordination.....				5,025	17,319
Canadian Corps of Commissionaires Montreal—protection services.....				6,270	6,270
Quebec—National Health and Welfare Building—Renovations (Amends reporting in the 1972-73 Public Accounts).....			1,124,000		
Contract: Somec Inc Quebec.....	1,682,266	1972-73		876,480	1,682,266
Professional Fees:					
Bouthillette Parizeau & Buis Ste Foy—design and supervision.....	121,000	1971-72		29,892	115,055
Habitat Montreal—design.....				1,000	5,500
Sept Iles—Government of Canada Building.....			250,000		
Professional Fees: Belzile Brassard Galiène Pineau Quebec—design and supervision.....	200,000	1973-74		37,500	37,500
Land Purchases:					
Les Entreprises Cunials.....				415,831	415,831
Gaétan Poulin.....				1,917	1,917
Sherbrooke—Government of Canada Building—Improvements.....			968,000		
Contract: J C Masson Ltée Sherbrooke.....	1,601,751	1972-73		1,137,048	1,601,751
Professional Fees: Alphonse Bélanger Sherbrooke—design and construction.....	169,925	1971-72		49,483	169,925
Val d'Or—Government of Canada Building—Improvements.....					
Contract: Gildac Inc Malartic.....	222,214	1972-73		18,139	222,124(f)
Professional Fees: Monette Leclerc & St-Denis Architect Val d'Or—design and supervision.....				3,134	23,539(f)
Victoriaville—Government of Canada Building.....			760,000		
Contract: C Beaudet et Cie Ltée Warwick.....	794,689	1972-73		469,622	794,689(f)
Professional Fees: Ferdinand Blais Drummondville—design and supervision.....				9,661	54,769(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
Quebec—Capital Region					
Buckingham—Government of Canada Building (Amends reporting in 1972-73 Public Accounts).....			355,000		
Contract: Tremblay & Fils Buckingham.....	878,677	1972-73		224,379	307,119
Professional Fees:					
J Lunde & Assoc Ltd Ottawa Ont					
Preliminary study—Electrical contractors documents—inspections.....				2,196	2,196
Preliminary study—Mechanical contractors documents—inspections.....				2,257	2,257
Gatineau—Government of Canada Building.....			475,000		
Land Purchase: Rene Cousineau.....				48,618	48,618
Hull—Place du Portage—Phase I					
Contract: T Fuller Construction Ottawa Ont.....	13,656,732	1970-71		436,656	13,603,885
Professional Fees:					
Graphic Communications Montreal—advertising program....				25,000	41,500(f)
D E Lazosky Architect Montreal—design and supervision—electrical systems.....				2,099	8,395(f)
office planning.....	222,900	1971-72		30,518	219,559
Contract: B K Johl Inc Montreal.....	188,512	1972-73		145,690	188,512(f)
Professional Fees:					
M Ferron Montreal—artwork—wall panel.....				2,600	26,000(f)
Henry Wanton Jones Montreal—artwork—sculpture.....				44,250	44,250(f)
D E Lazosky Architect Montreal—design and supervision—movable partitions.....				10,846	10,846
co-ordinator fee.....				2,417	4,262
design and supervision—kitchen equipment.....				3,034	11,391
Contract: T Fuller Construction Ottawa Ont—Construction of Cafeteria (Amends reporting in 1972-73 Public Accounts)....	465,400	1972-73		416	465,500(f)
Professional Fees: D E Lazosky Architect Montreal—design and supervision—construction of cafeteria.....				8,490	27,930(f)
Contract: T Fuller Construction Ottawa Ont.....	285,614	1973-74		285,614	285,614
Professional Fees:					
D E Lazosky Architect Montreal—design and supervision—sidewalk cafe lounge and tavern.....				11,835	11,835
J Lunde & Assoc Ltd Ottawa Ont—design and supervision—electrical services—stores 29 and 30.....				2,077	2,077
Contract: T Fuller Construction Ottawa Ont.....	263,740	1973-74		203,219	203,219
Professional Fees:					
D E Lazosky Architect Montreal—design and supervision—24th floor completion.....				11,015	11,015
I A Séménic Montreal—prepare mechanical and electrical drawings—24th floor completion.....				2,700	2,700
Hull—Place du Portage—Phase II.....			10,450,000		
Professional Fees:					
D E Lazosky Montreal—Stage A Excavation design and supervision.....				1,877	32,898(f)
co-ordination fee (3 stage project).....				2,344	2,344(f)
Contract: V K Mason Ltd Ottawa Ont—Stage B Parking Structure (Amends reporting in 1972-73 Public Accounts).....	1,252,466	1972-73		6,613	1,252,466(f)
Professional Fees: D E Lazosky Montreal—design and supervision.....				17,715	58,812(f)
co-ordination fee (3 stage project).....				4,758	4,758(f)
Contract: T Fuller Construction Ottawa Ont—Stage C Office Tower.....	11,976,379	1973-74		5,215,580	5,215,580
Professional Fees:					
D E Lazosky Architect Montreal—design and supervision.....	663,352	1971-72		241,244	543,660
co-ordination fee (3 stage project).....				10,705	10,705(f)
A N Miller Montreal Qué—realty services.....				7,200	37,200
Intercontinental Realty Montreal—realty services.....				37,240	43,258
M Ste-Marie Hull—survey.....				3,357	3,357(f)
Canadian Pacific Consulting Services Ltd Montreal—project control consultation.....				35,953	35,953
prepare master C P M network.....				2,905	2,905
Forrest/Bodrug & Assoc Ottawa Ont—office planning.....				31,760	59,793
D E Lazosky Architect Montreal—design and supervision—elevated sidewalk.....				5,950	5,950
design and supervision—fire fighting equipment.....				2,704	2,704(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
Quebec—Capital Region—Concluded					
Hull—New Government of Canada Building and underground parking (Project No 3).....			5,000,000		
Contract: Concordia Construction Inc Montreal.....	4,213,000	1973-74		1,010,258	1,010,258
Professional Fees: David Boulva Dimakopoulos Montreal—design and supervision (Amends reporting in 1972-73 Public Accounts).....	1,774,300	1972-73		351,312	567,312
site density studies.....				6,396	79,219
Contract: Fedex Ltd Hull Que—Excavation Garage.....	1,391,328	1972-73		16,240	1,391,328(f)
Professional Fees:					
David Boulva Dimakopoulos Montreal—design and supervision—excavation garage.....				7,688	7,688(f)
Morrison Herschfield Theakston Rowan Guelph Ont—snow control study.....				9,000	9,000(f)
Professor W Wright Ottawa Ont—appraisal of structural design.....				9,218	9,218
Sores Inc Montreal—project control consultation.....	176,500	1973-74		29,346	29,346
Contracts:					
Equity Consultants International Ltd Ottawa Ont—Supply of steel.....	1,547,179	1973-74		1,022,175	1,022,175
Fedex Ltd Hull—excavation.....	748,396	1973-74		719,730	719,730
Harris Steel Division of Quebec Steel Products Lachine Que—Reinforcing steel.....	807,110	1973-74		369,155	369,155
Professional Fees:					
David Boulva Dimakopoulos Montreal Que—design and supervision—excavation.....				24,152	24,152
J E Benoit & Assoc Ltd Montreal Que—development and administration of an insurance program.....				4,146	4,146
Contract: J R B Construction Ltd Ottawa Ont.....	317,624	1973-74		233,048	233,048
Professional Fees: David Boulva Dimakopoulos Montreal Que—design and supervision—footings.....				7,454	7,454
design and supervision—footings.....				4,350	4,350
design and supervision—elevators and escalators.....	108,712	1972-73		72,475	72,475
Contract: Francon Division of Canfarge Ltd Ottawa Ont.....	2,050,000	1973-74		132,567	132,567
Professional Fees: David Boulva Dimakopoulos Montreal Que—design and supervision—supply and delivery of ready-mix concrete.....				51,250	51,250
Contract: G & H Steel Services Ltd St Constant Que.....	811,400	1973-74		29,350	29,350
Professional Fees: David Boulva Dimakopoulos Montreal Que—design and supervision—reinforcing steel—section 3....				20,285	20,285
Contract: Capform Inc Ottawa Ont.....	1,125,000	1973-74		171,424	171,424
Professional Fees: David Boulva Dimakopoulos Montreal Que—design and supervision—formwork and concrete placing for sub-structure—section 3.....				28,125	28,125
design and supervision—curtain wall.....				25,000	25,000
design and supervision—precast concrete.....				14,150	14,150
design and supervision—supply and install lighting protection system.....				2,321	2,321
Ontario—Capital Region					
Ottawa—Besserer Building—Alterations and improvements.....					
Contract: F E Cummings Construction Co Ltd Ottawa Ont.....	298,062	1973-74		240,828	240,828
Professional Fees: I De Neergaard Architect—design and supervision.....				24,809	24,809
Ottawa—Booth Street—Government of Canada Building.....			4,194,000		
Contract: Foundation Building Construction Co Ottawa Ont....	9,637,751	1971-72		3,600,362	8,476,725
Professional Fees:					
Douglas Ball Inc Montreal Que—interior design ground floor space.....				5,517	5,517
Project Control Services Toronto Ont—office planning.....	175,200	1972-73		44,454	160,944
Ronald Ogilvie Architect Ottawa Ont—design and supervision.....	379,756	1969-70		61,588	355,108
design fees on addendum number 2.....				7,870	7,870(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
Ontario—Capital Region—Continued					
Ottawa—Campanile Complex—Acquisition and alterations.....			3,670,000		
Professional Fees:					
Canada Permanent Trust Company Ottawa Ont—appraisal..				2,500	2,500(f)
J D Barnes Ltd Ottawa Ont—land survey.....				2,938	2,938(f)
Murray & Murray Ottawa Ont—Architects and planning consultants—design and supervision.....				30,251	30,251
Land Purchase: Congregation of Notre-Dame—Heron Road....	3,372,530	1973-74		3,372,530	3,372,350(f)
Professional Fees: G E Bemi & Assoc Ottawa Ont—design and supervision.....	190,619	1969-70		4,879	190,619(f)
Ottawa—Confederation Building—Major renovations.....					
Contracts:					
Rideau Aluminum & Steels Ltd Ottawa Ont.....	173,015	1972-73		173,015	173,015(f)
J Lewin & Company Inc Ottawa Ont.....	214,114	1972-73		209,370	209,370
Professional Fees:					
D W Graham and Assoc Ltd Ottawa Ont—drawings and specifications—parliamentary wall and associated work.....				5,200	5,200
Ingram & Pye Ottawa Ont—design and supervision—kitchen and cafeteria.....				23,220	73,020
working drawings (project deferred) parliamentary wall and associated work.....				13,410	13,410(f)
Ottawa—Connaught Building—Alterations, removals and repairs..			400,000		
Professional Fees:					
G E Bemi & Assoc Ottawa Ont—design and supervision study.....				35,536	35,536
John D Patterson & Assoc Ltd Ottawa Ont—engineering.....				5,221	5,221(f)
Ottawa—Connaught Building—Alterations and improvements.....			100,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	2,778,747	1971-72			2,778,747(f)
Ottawa—External Affairs—Headquarters.....			400,000		
Contract: The Foundation Co of Canada Ltd Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	27,297,785	1970-71		320,057	27,297,785(f)
Hospital and Kitchen Equipment Ltd Toronto Ont.....	362,825	1971-72		26,814	362,825(f)
Gothic Store Fixtures Ltd Toronto Ont.....	173,168	1973-74		129,000	129,000
Professional Fees:					
Kenneth Lockhead Toronto Ont—artwork.....				12,000	12,000(f)
Robert Murray Toronto Ont—artwork.....				3,500	35,000(f)
Webb Zerafa Menkes Housden Toronto Ont—design and supervision.....	1,449,261	1966-67		7,653	1,434,189
design and supervision—kitchen consultation.....				5,689	28,648
investigation in public transportation.....				7,885	7,885(f)
verification of change-orders.....				33,925	33,925(f)
space planning services.....				75,000	75,000(f)
library design.....				11,606	11,606(f)
graphics program.....				5,600	5,600
design and supervision of front entrance.....				8,986	8,986
co-ordination fee—artwork.....				21,000	21,000(f)
Ottawa—Finance Building—Tunney's Pasture—					
Renovations and Air Conditioning.....			400,000		
Contract: Comstock International Ottawa Ont.....	216,935	1973-74		216,935	216,935(f)
Professional Fees:					
Goodkey Weedmark & Assoc Ltd Ottawa Ont—design and supervision.....				9,479	9,479
Schoeler & Heaton Ottawa Ont—drawing and specifications.....				4,712	4,712
Ottawa—Finance/Treasury Board—Office Building—					
Demolition of Buildings.....			700,000		
Contract: Standard House Wrecking & Lumber Co Ltd Toronto Ont.....	141,914	1973-74		42,103	42,103
Professional Fees:					
G S Adamson & Assoc Toronto Ont—design and supervision (Amends reporting in 1972-73 Public Accounts).....	968,362	1972-73		192,640	589,373
traffic report.....				3,203	3,203(f)
study of galleria.....				14,024	14,024(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
Ontario—Capital Region—Continued					
Ottawa—Justice Building—Major Renovations.....			1,110,000		
Contract: Ron Engineering and Construction Ltd Ottawa Ont....	3,398,198	1973-74		397,412	397,412
Otis Elevator Company Ltd Ottawa Ont.....	140,665	1972-73		107,771	107,771
Professional Fees:					
Lithwick Lambert Sim Johnston & May Ottawa Ont— design and supervision.....	317,000	1971-72		79,007	221,657
Ottawa—Langevin Block—Major Renovations.....			1,000,000		
Professional Fees:					
Miska & Gale Architects Ottawa Ont— design and supervision.....	247,500	1973-74		61,875	61,875
Ottawa—K W Neatby Building—Alterations and Improvements..			294,000		
Ottawa—Lester B Pearson Building—Pedestrian Access.....			50,000		
Ottawa—Improvement to Lester B Pearson Building for Canada Labour Relations Board.....			350,000		
Professional Fees:					
Webb Zerafa Menkes Housden Toronto Ont— design and supervision.....				28,716	28,716
Ottawa—National Defence—Headquarters.....			970,000		
Contract: Cam—Craft Ltd Montreal Que.....	204,274	1972-73		169,429	169,429
Louis Donolo Inc Montreal Que.....	27,564,690	1969-70		38,919	27,564,690(f)
Louis Donolo Inc Montreal Que—stage II.....	1,867,140	1972-73		1,637,722	1,637,722
National Capital Commission Ottawa Ont.....	438,000	1972-73		221,815	419,121
Rideau Aluminum & Steels Ltd Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	274,482	1971-72		8,886	274,482(f)
Professional Fees:					
Searle Wilbee Rowland Toronto Ont— design and supervision—stage II.....	117,900	1972-73		91,659	91,659
review and update report—parking structure.....				2,571	2,571(f)
Ottawa—Sir Alexander Campbell Building—Finance Wing— Addition.....					
Contract: Comstock International Ltd Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	126,147	1972-73		1,977	126,147(f)
Hull-Ottawa Masonry Ltd Hull Que.....	218,362	1972-73		4,639	218,362(f)
J Lewin & Co Inc Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	279,233	1972-73		8,859	279,233(f)
Professional Fees:					
Shore Tilbe & Irwin Architects Toronto Ont—design and supervision.....	73,320	1972-73		3,630	69,801
Ottawa—Sir John Carling—Conditions Study and Remedial Works.....			680,000		
Professional Fees:					
Garden McMillan Architects Calgary Alta—detailed investi- gation and recommendation.....				4,250	4,250
Ottawa—Sparks Street Properties—Acquisition.....			10,000,000		
Professional Fees:					
Canada Permanent Trust Co Ottawa Ont—6 appraisals.....				16,400	16,400(f)
Crawford Realty Ltd Ottawa Ont—1 appraisal.....				4,500	4,500(f)
Fairhall & Moffatt Ltd Ottawa Ont—3 surveys.....				10,409	10,409(f)
North Hughes & Assoc Montreal Que—6 appraisals.....				26,000	26,000(f)
Raymond Joyal & Assoc Montreal Que—5 appraisals.....				14,665	14,665(f)
William S Burnside Ltd Ottawa Ont—1 survey.....				2,500	2,500(f)
Land Purchases:					
Estate of Harold Sinclair Black.....				70,052	70,052(f)
Canadian National Railways.....	133,820	1973-74		133,820	133,820(f)
C N C Realty Ltd.....	174,758	1973-74		174,758	174,758(f)
Crown Life Insurance Co.....				12,226	12,226(f)
Dominion Life Assurance Co.....				81,461	81,461(f)
G K Marshall & Partners Ltd.....	250,347	1973-74		250,347	250,347(f)
G K Marshall & Partners Ltd.....	197,497	1973-74		197,497	197,497(f)
Harflo Investments Ltd.....				16,540	16,540(f)
Manufacturers Life Assurance Co.....				57,349	57,349(f)
M E P C Canadian Properties & Montreal Trust.....	7,975,000	1973-74		7,975,000	7,975,000(f)
M E P C Canadian Properties & Royal Trust Co.....	2,400,000	1973-74		2,400,000	2,400,000(f)
M E P C Canadian Properties Ltd.....	190,491	1973-74		190,491	190,491(f)
M E P C Canadian Properties Ltd.....	388,593	1973-74		388,593	388,593(f)
Metropolitan Life Insurance Co.....	479,730	1973-74		479,730	479,730(f)
James Pezoulas.....				52,625	52,625(f)
Joseph Saxe.....	482,033	1973-74		482,033	482,033(f)
Wilkeshire Investments Ltd.....	1,175,000	1973-74		1,175,000	1,175,000(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
Ontario—Capital Region—Concluded					
Ottawa—Statistics Canada—Alterations and Improvements					
Contract: Vipond Automatic Sprinkler Ottawa Ont.....	136,090	1972-73		88,670	136,090(f)
Ottawa—Statistics Canada—Cafeteria Improvements.....			120,000		
Contract: Domcat Construction Ltd Ottawa Ont.....	203,023	1972-73		88,007	203,023(f)
Rideau Aluminum & Steels Ltd Ottawa Ont.....	105,709	1972-73		43,056	105,709(f)
Ottawa—Statistics Canada—New Government of Canada Building.....			2,770,000		
Contract: Omega Construction Ltd Ville St Laurent Que.....	11,819,364	1971-72		1,181,324	11,818,869
Professional Fees:					
Margaret Beckman M L S Guelph Ont—furniture specifications and technical planning services.....				4,000	4,000(f)
Z Bigniew Blazeje Ottawa Ont—sculpture.....				12,000	12,000
McLean & MacPhadyen Ottawa Ont—design and supervision.....	566,849	1966-67		21,001	563,757
Woods Gordon & Co Ottawa Ont—space planning.....	133,582	1972-73		48,738	133,582(f)
Ottawa—Statistics Canada—Government of Canada Building—Improvements and Air Conditioning.....			500,000		
Professional Fees:					
Ogilvie & Hogg Architects Ottawa Ont—design and supervision.....	200,000	1973-74		75,600	75,600
Ottawa—Taxation Data Centre—Uninterrupted Power Supply....			450,000		
Contract: Comstock International Ltd Ottawa Ont—air conditioning.....	222,613	1973-74		220,862	220,862
Professional Fees:					
Canadian Design Services Ottawa Ont—electrical drafting....				2,398	2,398(f)
R G Beckman & Assoc Ltd Ottawa Ont—design and supervision—air conditioning.....				9,439	9,439
Ottawa—Urban Affairs Headquarters—La Salle Academy.....			500,000		
Contract: LaForest Demolition Inc Pointe aux Tremble Que....	154,240	1973-74		145,080	145,080
W N Construction Ltd Ottawa Ont.....	249,190	1973-74		30,400	30,400
Professional Fees:					
Helmer & Tutton in Association with J Leaning Architects Ottawa Ont—design and supervision.....	409,684	1973-74		176,993	176,993
Helmer & Tutton for McRostie Seto and Genest Ottawa Ont—site survey and soil investigation.....				2,157	2,157
Ontario					
Aylmer—Government of Canada Building.....			185,000		
Contract: Gilvesey Const Ltd Tillsonburg Ont.....	239,345	1973-74		184,739	184,739
Professional Fees:					
Hagarty-Buist Breivik & Milics London Ont—architect consultants.....				9,078	9,078
Barrie—Government of Canada Building.....			821,000		
Professional Fees:					
Pentland and Baker Architects Toronto Ont—design and supervision.....				7,500	7,500
Land Purchases:					
Corporation of the City of Barrie.....	155,066	1973-74		155,066	155,066
Ralph Snelgrove Enterprises Ltd.....	119,942	1973-74		119,942	119,942
Copper Cliff—Government of Canada Building.....			204,000		
Contract: Primo Titton Construction Ltd Sudbury Ont.....	233,885	1973-74		97,551	97,551
Professional Fees:					
L N Fabro Sudbury Ont—architect.....				11,450	11,450
London—Government of Canada Building—Stage I.....			1,700,000		
Contract: Ellts-Don Ltd London Ont.....	290,541	1973-74		290,541	290,541(f)
Sioux Lookout—Government of Canada Building.....			291,000		
Toronto—Government of Canada Building					
Contract: Newmarch Mechanical Ltd Toronto Ont.....	336,160	1972-73		40,108	336,160(f)
Professional Fees:					
Keith Associates Ltd Willowdale Ont—design.....				567	10,000(f)
Toronto—Mackenzie Building—Alterations and Improvements....			500,000		
Contract: Kamrus Construction Ltd Toronto Ont.....	187,775	1973-74		62,280	62,280
Professional Fees:					
Nichol Construction Consultants Toronto Ont—construction co-ordinator.....				1,178	1,178

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Continued					
<i>Ontario—Concluded</i>					
Page & Steele, Architects Toronto Ont—interior design.....				21,688	21,688
Pedrette Assoc Ltd Toronto Ont— construction economist quantity survey.....				670	670
Toronto—New Government of Canada Building.....			1,514,000		
Professional Fees:					
Fairfield DuBois Shore Tilbe Henschel Irwin Toronto Ont— design and supervision.....	1,212,798	1973-74		124,694	124,694
Land Purchases:					
Alexander and Rita R Aiken.....				88,250	88,250
Ernest and Mary Atkinson.....				16,604	16,604
A Z Construction Ltd.....				24,146	24,146
John Boddy.....				2,059	2,059
Robt E Brett and Eva M Brett.....				65,621	65,621
Clarence Cecil Campbell.....				88,250	88,250
Israel Chrobotek and Bella Chrobotek.....				73,255	73,255
Commodore Investments Ltd.....				9,074	9,074
Arthur H and Verna R Edwards.....				64,725	64,725
George and Nota Gatsis.....				40,493	40,493
E B Hardman Estate.....				26,674	26,674
Eino and Hilja Junnila.....				70,600	70,600
Lorince and Agnes Kaposki.....				88,250	88,250
Kincross Mortgage Corp.....				19,735	19,735
Frances MacFarlane.....				64,725	64,725
Steven D Mitchell.....				22,423	22,423
Montrose Construction Ltd.....				42,879	42,879
National Trust Company.....	159,455	1973-74		159,455	159,455
Orbit Construction Ltd.....				10,762	10,762
Elliott H Pearl.....				61,487	61,487
Oswald Fergus Roberts.....				40,445	40,445
Mary Eva Sanders.....				11,411	11,411
Shirmark Investments Ltd.....				2,000	2,000
Carmen and Maria Stante.....				78,600	78,600
Sigi and Theresa G Summers.....				62,742	62,742
Volkswagen Yonge Holdings Limited.....	1,349,990	1973-74		1,349,990	1,349,990
Edward F Wellwood.....				16,787	16,787
<i>Manitoba</i>					
Winnipeg—Commercial Building—Improvements.....			100,000		
Winnipeg—Government of Canada Building—Improvements.....			1,291,000		
Contract: Peter Leitch Construction Ltd Winnipeg Man.....	1,000,194	1971-72		12,416	1,000,194(f)
<i>Saskatchewan</i>					
Humboldt—Government of Canada Building.....			230,000		
Lloydminster—Government of Canada Building.....			400,000		
Contract: Graham Construction Ltd Saskatoon Sask.....	413,198	1973-74		257,159	257,159
Professional Fees:					
Forrester Scott Bowers Cooper & Walls Saskatoon Sask— supervision.....				13,860	13,860
Regina—National Revenue Building—Alterations and Improve- ments.....			770,000		
Contract: Poole Construction Regina Sask.....	1,016,934	1972-73		914,674	1,016,934
Professional Fees:					
W F Kelly Regina Sask—architectural study.....				5,059	5,059
R Yoneda & Assoc Ltd Regina Sask—mechanical engineer- ing.....				3,165	3,165
Chockolas Woodburn McKenzie Maranda Ltd Regina Sask—structural engineering.....				2,937	2,937
Saskatoon—London Building—Improvements.....			274,000		
<i>Alberta</i>					
Lethbridge—Government of Canada Building—Additions and alterations.....			200,000		
<i>British Columbia</i>					
Campbell River—Government of Canada Building—Addition.....			250,000		
Professional Fees:					
Schutlze and Spearing Nanaimo B C—architectural services..				24,189	32,535

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General Purpose Buildings—Concluded					
<i>British Columbia—Concluded</i>					
Land Purchase:					
District of Campbell River.....				13,000	13,000
Castlegar—Government of Canada Building					
Contract: Creighton Construction Co Ltd Surrey B C.....	324,801	1971-72		40,185	323,114
Professional Fees:					
Fairbank & Sawyer Nelson B C—architectural services.....				1,999	31,090
Penticton—Government of Canada Building—Addition.....			835,000		
Contract: Foundation Co of Canada Ltd Vancouver B C.....	1,193,128	1972-73		433,547	1,187,322
Professional Fees:					
Meiklejohn Gower & Fulker Architects Penticton B C—architectural services.....				18,559	72,667
Powell River—Government of Canada Building.....			200,000		
Contract: Kirkwood Construction Ltd Vancouver B C.....	438,700	1973-74		271,713	271,713
Professional Fees:					
Bush & Bohlam Ltd Vancouver B C—engineering services....				6,081	6,081
Land Purchase:					
C F and M V Cheshire.....				23,047	23,047
Salmon Arm—Government of Canada Building.....			100,000		
Contract: David Howrie Ltd Vernon B C.....	255,003	1973-74		254,114	254,114
Professional Fees:					
Pat Marshall Vancouver B C—art work.....				2,000	2,000
Vancouver—New Government of Canada Building.....			500,000		
Professional Fees:					
Arther Erickson Vancouver BC—design concept.....				24,895	74,771
<i>London England</i>					
Canada House—Alterations and Improvements.....			217,000		
Contract: F Troy and Co Ltd.....	337,460	1973-74		203,314	203,314
MacDonald House—Alterations and Improvements.....			50,000		
Contract: Henry Phelps and Son Ltd London England.....				17,815	17,815
Harry Neal Ltd London England.....				7,793	7,793
Unlisted Projects					
<i>Nova Scotia</i>					
Halifax—Ralston Building—Main Lobby Improvements					
Professional Fees:					
Peter D Cochrane Halifax N S—design consultant.....				3,358	3,358
Nova Scotia—Various Service Contracts					
Professional Fees:					
Urban Plan Consultants Halifax N S—architectural and structural drafting services.....				10,639	10,639
<i>Atlantic Region General</i>					
Atlantic Region—Air conditioning Systems					
Professional Fees:					
M A MacLellan Ltd Moncton N B—engineering services.....				2,784	2,784
Atlantic Region—Interior Design of Post Office					
Professional Fees:					
Maryla Szymanski & Assoc Halifax N S—design consultants (Amends reporting in 1972-73 Public Accounts).....				5,021	15,018
Atlantic Region—Philatelic Outlet Program					
Professional Fees:					
Maryla Szymanski & Assoc Halifax N S—design consultants				9,400	9,400
<i>Quebec</i>					
Amos—Government of Canada Building—Modifications					
Professional Fees:					
Monette Leclerc & St-Denis Val d'Or Que—plans and specifications.....				2,490	4,085(f)
Baie Comeau—Air Treatment					
Professional Fees:					
Chassé Tremblay Deschesne Pineau & Associés Inc Baie Comeau Que—supervision.....				4,630	4,630
Dolbeau—Air Treatment					
Professional Fees:					
Lemieux Morin Bourdages Doucet Simard & Associés Jonquière Que—supervision.....				3,664	3,664

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Continued					
Quebec—Concluded					
Hauterive—Air Treatment					
Professional Fees:					
Chassé Tremblay Deschène Pineau & Assoc Inc Baie Comeau					
Quebec—supervision.....				2,964	2,964
Montreal—740 Belair—Alterations					
Contract: R L Realty Ltée Montreal Que.....	120,470	1973-74		120,470	120,470(f)
Professional Fees:					
Pierre Cantin Laval Quebec—plans and specifications.....				9,237	17,162
Montreal—Customs Building—Alterations.....					
Contract: La Cie de Construction Oméga Canada Ltée St-Laurent Quebec.....	602,547	1972-73		448,930	579,407
Professional Fees:					
Sharry & Ouimet Montreal Que—design and supervision.....				15,313	42,160
Montreal—Customs Building—Improvements.....					
Contract: La Cie de Construction Oméga Ltée St-Laurent Que..	146,815	1973-74		140,202	140,202
Professional Fees:					
Jacques Guillon Designers Inc Montreal Que—design and supervision.....				9,900	9,900
Montreal—150 St-Paul Street—Interior Finishing					
Contract: Reliance Construction Co Beaconsfield Que.....	216,222	1973-74		216,222	216,222(f)
Professional Fees:					
Bland Lemoyne Shine Lacrois Montreal Que—design and supervision (Amends reporting in 1972-73 Public Accounts)				7,546	20,823(f)
Montreal—Unemployment Insurance Commission Building—Modifications					
Contract: Jean Mailhot Inc Laval Que (Amends reporting in the 1972-73 Public Accounts).....	1,659,713	1969-70		8,976	1,659,713(f)
Rimouski—Air Treatment					
Professional Fees:					
Lagacé Robitaille et Lefrançois Quebec Que—supervision.....				7,354	7,354
Roberval—Air Treatment					
Professional Fees:					
Lemieux Bourdages Morin Doucet Simard & Assoc Jonquière Que—supervision.....				3,398	3,398
Ste-Foy—New Government of Canada Building					
Contract: Chabot Construction Levis Que.....	437,745	1972-73		144,668	437,745(f)
Professional Fees:					
Paul-Emile Samson Quebec Que—supervision.....	202,148	1966-67		6,417	202,148(f)
St-Jérôme—Government of Canada Building—Modifications					
Professional Fees:					
Carrière Labelle Woodrough Areh St-Eustache Que—design and supervision.....				2,147	5,186(f)
St-Laurent—National Film Board—New Distribution Building					
Contract: Pisapia Construction Inc Montreal Que.....	3,635,073	1969-70		1,398	3,635,073(f)
Professional Fees:					
Beaulieu Lambert & Tremblay Montreal Que—design and supervision (Amends reporting in the 1972-73 Public Accounts).....	334,170	1965-66		1,112	333,340
Schefferville—Government of Canada Building					
Professional Fees:					
Lucien Mainguy Quebec Que—supervision.....				4,473	4,473
Trois-Rivières—Government of Canada Building—Modifications					
Professional Fees:					
Bolduc & Gervais Shawinigan Que—design and supervision....				6,864	11,500(f)
Quebec—Capital Region					
Hull—Government of Canada Building—Air Conditioning (Amends Reporting in 1972-73 Public Accounts)					
Professional Fees:					
Letendre Monti Lavoie et Nadon Montréal Qué—design and supervision.....				2,109	10,478
Rouyn—Government of Canada Building					
Land Purchase:					
Cecile Dumulon and Gustave Taschereau Agent of the Ministry of Justice.....				60,000	60,000(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Continued					
Ontario—Capital Region					
Cornwall—Government of Canada Building—Alterations					
Professional Fees:					
Rysavy & Rysavy Ottawa Ont—feasibility study.....				2,495	2,495(f)
Ottawa—Booth Street—Administration Building—Energy Mines and Resources					
Professional Fees:					
Keith Assoc Ltd Willowdale Ont—feasibility study.....				3,178	3,178
Ottawa—Finance Building—Mechanical & Electrical Improvements					
Professional Fees:					
Goodkey Weedmark and Assoc Ltd Ottawa Ont—design and supervision.....				7,460	7,460
Ottawa—K W Neatby—Central Experimental Farm—Air Conditioning					
Professional Fees:					
Goodkey Weedmark and Assoc Ltd Ottawa Ont—preliminary study.....				3,000	3,000
Ottawa—National Revenue (Taxation) Data Centre—Additional Accommodation					
Professional Fees:					
W Loates & Assoc Ottawa Ont—feasibility study.....				3,495	3,495(f)
Ottawa—National Revenue (Taxation) Data Centre—New Sub Station					
Contract: Comstock International Ltd Ottawa Ont.....	237,644	1973-74		42,058	42,058
Professional Fees:					
Goodkey Weedmark and Assoc Ltd Ottawa Ont—preliminary study—design and supervision.....				11,787	11,787
Ottawa—Sir Charles Tupper Building—Additions and Alterations—Overall Planning					
Professional Fees:					
Annis O'Sullivan and Coltz Ottawa Ont—legal survey.....				2,500	2,500
Golder Associates Ottawa Ont—sub surface investigation.....				5,484	5,484
Ottawa—Tunney's Pasture—Brooke Claxton Building—Modify Heating System					
Professional Fees:					
Erickson Padolsky Ross Ottawa Ont—report and recommendations.....				2,800	2,800(f)
contract documents—drawings specifications—site inspections.....				2,866	2,866
Ottawa—West Memorial Building—Modernization of 4 Passenger Elevators—Phase 2					
Contract: J & E Hall (Canada) Ltd Ottawa Ont.....	115,616	1971-72		11,562	115,616(f)
Ontario					
Hamilton—National Revenue Building					
Contract: Geos Compay Ltd Weston Ont (Amends reporting in 1972-73 Public Accounts).....	169,397	1972-73		115,787	169,397(f)
London—Administration Building—Alterations and Improvements					
Contract: B I B Construction Ltd London (Amends reporting in 1972-73 Public Accounts).....	242,823	1972-73		63,295	242,823(f)
Manitoba					
Dauphin—Government of Canada Building—Air Conditioning and Alterations					
Contract: Dauphin Fixtures Dauphin Man.....	232,369	1972-73		153,524	232,369(f)
Winnipeg—Canadian Grain Commission Building					
Contract: Poole Construction Winnipeg Man.....	6,201,935	1970-71		109,644	6,201,935(f)
Winnipeg—General Post Office—General Improvements					
Professional Fees:					
Elcon Engineering Winnipeg Man—engineering.....				3,000	3,000(f)
GBR Associates Winnipeg Man—engineering.....				3,000	3,000(f)
Winnipeg—General Post Office—Improved Lighting					
Contract: McCaine Electric Ltd Winnipeg Man.....	161,573	1973-74		161,573	161,573
Saskatchewan					
Canora—Post Office					
Contract: Kowalishen Construction Co Ltd Kamsack Sask.....	121,252	1973-74		121,252	121,252(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Concluded					
<i>Alberta</i>					
Coutts—Customs and Excise Building—Air Treatment Professional Fees:					
H W Klassen & Assoc Calgary Alta—design.....				2,238	4,475
Edmonton—R C M P Building—Alterations to Messes Professional Fees:					
W R Cheriton & Assoc—engineering.....				6,524	6,524
Peace River—Government of Canada Building—Air Conditioning Professional Fees:					
Reid Crowther & Partners Ltd Edmonton Alta—design.....				2,849	2,849
<i>North West Territories</i>					
Inuvik—Government of Canada Building—Alterations and Renovations					
Contract: Yukon Construction Ltd Edmonton Alta.....	170,777	1973-74		170,777	170,777(f)
<i>British Columbia</i>					
Fernie—Government of Canada Building					
Contract: W H Tayler Construction Ltd Penticton B C.....	155,135	1971-72		9,939	155,135(f)
Kimberley—Government of Canada Building—Alterations Professional Fees:					
Fairbank and Sawyer Nelson B C—architectural services.....				2,916	2,916
Nanaimo—Government of Canada Building—Improve Heating and Lighting Systems					
Professional Fees:					
H H Angus & Assoc Ltd Vancouver B C—consulting engineers.....				1,386	5,758
Nelson—Government of Canada Building—Alterations M & I NR & POD					
Professional Fees:					
Fairbank & Sawyer Nelson B C—architectural services.....				1,129	4,854
Trail—Government of Canada Building—Alterations Professional Fees:					
Bain Burroughs & Hanson Trail B C—architectural design....				231	3,469
Vancouver—Customs House—Alterations to Food and Drug Laboratories					
Professional Fees:					
Ken Terriss Vancouver B C—architectural design.....				87	8,638
Vancouver—Examining Warehouse—Third and Fourth Floor Alterations					
Contract: Seaward Construction Ltd Surrey B C.....	127,694	1973-74		126,889	126,889
Professional Fees:					
I Mirko Vancouver B C—architectural design.....				333	8,249
Vancouver—Old Government of Canada Building—Alterations Professional Fees:					
Hing-Fong Yip Vancouver B C—architectural design.....				352	4,556
Vancouver—Old Government of Canada Building—Alterations to Third Floor					
Professional Fees:					
Laurence Redpath Architects Vancouver B C—architectural services.....				2,845	2,845
Victoria—Government of Canada Building 104—Alterations Professional Fees:					
Peterson & Lester Architects Victoria B C—architectural services.....				9,399	9,399
Williams Lake—Government of Canada Building—Improvements					
Contract: Albion Construction Co Ltd North Vancouver B C....	158,386	1972-73		5,908	158,386(f)
<i>Yukon Territory</i>					
Whitehorse—Government of Canada Building 201—Alterations Professional Fees:					
Vinto Engineering Ltd Vancouver B C—engineering services..				2,802	2,802
Advanced Planning					
<i>Nova Scotia</i>					
Halifax—Government of Canada Building					
Professional Fees:					
D C Hamilton & Assoc Ottawa Ont—management consultant.....				13,513	13,513

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Advanced Planning—Concluded					
Nova Scotia—Continued					
Sussex—Government of Canada Building—Extension and Alterations					
Professional Fees:					
Neil & Gunter Ltd Fredericton N B—consultant engineer.....				10,000	10,000
British Columbia					
Quesnel—Government of Canada Building—Preliminary Investigation—Heating Conversion					
Professional Fees:					
Sume Engineering North Vancouver B C—engineering services.....				2,994	2,994
Vancouver—Old Government of Canada Building—Alterations					
Professional Fees:					
Peter Cole Architects Vancouver B C—architectural services..				6,000	6,000
Single Purpose Buildings					
Yukon Territory					
Whitehorse—Government of Canada Building 105					
Professional Fees:					
Ed Kovarik & Assoc Vancouver B C—mechanical plans and specifications.....				7,544	7,544
Newfoundland					
St John's—Postal Terminal.....			500,000		
Professional Fees:					
Cummings Dove & Whitten St John's—Consultant.....	165,100	1973-74		76,959	76,959
New Brunswick					
Fredericton—Waggoner's Lane Post Office					
Contract: Diamond Construction (1961) Ltd Fredericton N B (Amends Reporting in 1972-73 Public Accounts).....	423,490	1972-73		14,621	423,490(f)
Moncton—Postal Terminal.....			120,000		
Saint John—Postal Terminal.....			500,000		
Professional Fees:					
Stanley Emmerson & Assoc Saint John N B—plans and specifications.....	186,000	1973-74		84,803	84,803
Gedcon Ltd Fredericton N B—soil testing.....				7,263	7,263(f)
Land Purchase:					
Lawson Realty Ltd.....				38,000	38,000(f)
Quebec					
Blackpool—Customs and Immigration—Alterations and Improvements					
Contract: Jean Mailhot, Inc Laval Que—Phase II.....	824,381	1972-73		62,066	824,381(f)
Jean Mailhot Inc Laval Que—Phase III.....	165,612	1972-73		165,045	165,045
Professional Fees:					
Jacques Morin Montreal Que—design and supervision—Phase II.....	128,000	1970-71		42,311	121,529
Jacques Morin Montreal Que—design and supervision—Phase III.....				13,973	36,203
Lacolle—Customs Building.....			349,000		
Contract: O Coupal Inc Henriville Que.....	494,443	1973-74		142,654	142,654
Montreal—Major Postal Terminals.....			7,000,000		
Professional Fees:					
Arkitex Inc Montreal Que—translating services.....				3,081	3,081(f)
Arsenault & Arcand Montreal Que—land survey.....				12,080	12,080(f)
Begin Charland & Valiquette Montreal Que—appraisal services.....				4,046	4,046(f)
Bureau of Management Consulting Ottawa Ont—consulting services.....				5,265	5,265(f)
The Consortium—Asselin Benoit Boucher Ducharme Lapointe Inc and T Pringle & Son Ltd Westmount Que—design and supervision—Phase I.....	817,000	1972-73		867,677	1,043,624
Dupont Gingras Inc Longueuil Que—photographic services..				10,653	10,653(f)
Raymond Joyal & Assoc Montreal Que—appraisal services..				5,000	5,000(f)
Leduc & Grou Notaries Ville St Laurent Que—legal fees.....				2,675	2,675(f)
Marie Selick Assoc Ltd Montreal Que—clerical services.....				3,052	3,052
M P Photo Reproductions Ltd Montreal Que—photographic services.....				6,628	6,628(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Single Purpose Building—Continued					
Quebec—Continued					
Montreal—Postal Terminal—Improvements.....			224,000		
Contract: Raymond Matte & Fils Ltée Montreal Que.....	5,698,478	1969-70		112,107	5,527,589
Quebec—New Postal Station "Charlesbourg".....			541,000		
Professional Fees:					
ATEC Quebec Que—supervision.....				5,641	5,641
Land Purchases:					
Georges Edouard Bedard.....	139,642	1973-74		139,642	139,642(f)
Gabriel Charette.....				147	147
Maurice Drouin.....				1,495	1,495
Ste Agathe des Monts—Post Office.....			313,000		
Professional Fees:					
Clement Levesque & Mercier Architects St Jerome Que— design and supervision.....				20,784	20,784
Land Purchase:					
Ville de Ste Agathe.....				33,000	33,000(f)
Terrebonne—Post Office.....			83,000		
Professional Fees:					
Berthiaume & Blanchet Architects Montreal Que—design and supervision.....				7,661	7,661
Land Purchase:					
Donat St Yves Inc.....				58,896	58,896(f)
Ville de Laval—St Martin Postal Station.....			143,000		
Contract: Jean Mailhot Inc Laval Que (Amends Reporting in 1972-73 Public Accounts).....	908,914	1971-72		1,200	908,914(f)
Land Purchase:					
Mirelis Investment Ltd.....	104,064	1973-74		104,064	104,064(f)
Quebec—Capital Region					
Hull—Parking Garage—Former City Hall Site.....			2,236,000		
Contract: Thomas Fuller Construction Co (1958) Ltd Ottawa Ont (Amends Reporting in 1972-73 Public Accounts).....	2,402,417	1973-74		2,011,413	2,011,413
Professional Fees:					
Labrecque Vezina & Association Montreal Que— architectural services.....				3,096	6,287
change in roof design.....				3,086	3,086(f)
co-ordination fee municipal services.....				3,245	8,697
design and supervision.....	115,396	1972-73		82,158	108,197
Racey MacCallum and Bluteau Ottawa Ont—seismic consultation.....			600,000	12,303	12,303(f)
Hull—Place d'Accueil					
Professional Fees:					
David Boulva Dimakopoulos Montreal Que— design and supervision.....				7,000	17,500
pollution study.....				7,126	7,126(f)
prepare order of magnitude and architectural design studies (Amends Reporting in 1972-73 Public Accounts).....				25,449	25,449(f)
Hull—Printing Bureau—Alterations.....			250,000		
Hull—Understreet Parking Garage—Maisonnette and Laurier— Tache Boulevard.....			5,700,000		
Contract:					
Anchor Shoring Ltd Willowdale Ont.....	147,400	1973-74		147,400	147,400
A S Distributions Inc Montreal Que.....	120,000	1973-74		27,600	27,600
Capform Inc Ottawa Ont.....	678,000	1973-74		267,400	267,400
Capform Inc Ottawa Ont.....	330,000	1973-74		82,230	82,230
Equity Consultants International Ltd Ottawa Ont.....	516,432	1973-74		234,174	234,174
Equity Consultants International Ltd Ottawa Ont.....	659,463	1973-74		373,126	373,126
Fedex Ltd Hull Que.....	454,932	1973-74		233,160	233,160
G & H Steel Service Ltd St-Constant Que.....	227,618	1973-74		40,000	40,000
Fuller Construction Ottawa Ont.....	3,140,594	1973-74		3,107,667	3,107,667
M Zagerman & Co Ltd Ottawa Ont.....	141,596	1973-74		73,555	73,555
Professional Fees:					
David Boulva Dimakopoulos Montreal Que—design (Amends Reporting in 1972-73 Public Accounts).....				33,927	70,142
Demers—Parker Ltd Ottawa Ont— design and supervision.....	261,846	1972-73		179,937	235,772
architectural services.....				4,835	26,500
Patterson & Associates Ottawa Ont—rock inspection.....				2,191	2,191

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Single Purpose Building—Continued					
Quebec Capital Region—Continued					
Touraine—Le Séminaire St-Jean-Eudes—Acquisition.....			1,300,000		
Professional Fees:					
Marcel Ste Marie Hull Que—property survey.....				3,000	3,000(f)
Land Purchase:					
Les Peres Eudistes and Claude Isabelle.....	1,297,576	1973-74		1,297,576	1,297,576(f)
Ontario—Capital Region					
Kanata—Post Office.....			300,000		
Contract: Marion Construction Inc Ottawa Ont.....	361,312	1973-74		158,348	158,348
Land Purchase:					
Kanata Developments Ltd.....				56,000	56,000(f)
Ottawa—Agriculture—ADRI—Farm Buildings					
Contract: Admiral Engineering & Construction Ltd Ottawa Ont (Amends Reporting in 1972-73 Public Accounts).....	122,569	1971-72		281	122,569(f)
Ottawa—Agriculture—ADRI Heating Plant			555,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont (Amends Reporting in 1972-73 Public Accounts).....	1,736,726	1971-72		20,284	1,736,726
Ottawa—Agriculture—ADRI—Pathology Laboratory.....			5,331,000		
Contract: The Foundation Co of Canada Ltd Toronto Ont.....	11,948,032	1971-72		4,734,862	11,885,753
Professional Fees:					
Green Blankstein Russell & Associates Winnipeg Man—design and supervision.....	645,722	1961-62		96,633	594,202
Ottawa—Agriculture—ARI—Farm Buildings					
Contract: Admiral Engineering & Construction Ottawa Ont.....	629,547	1972-73		95,303	629,547
Professional Fees:					
René N LeBlanc Assoc Moncton N B—design and supervision.....				14,000	21,000
Hans L Stutz Ottawa Ont—design and supervision.....				13,435	42,310
Ottawa—Agriculture—Buildings 19 & 20 Swine Research—Greenbelt Farm.....			615,000		
Contract: Herbert Brune Construction Ltd Ottawa Ont.....	877,270	1973-74		21,110	21,110
Professional Fees:					
Hans L Stutz Ottawa Ont—design and supervision.....				32,232	46,057
Ottawa—Canadian Government Conference Centre—Additions and Alterations.....			1,030,000		
Contract: Comstock International Ltd Ottawa Ont.....	148,470	1973-74		148,470	148,470(f)
Professional Fees:					
Fondex Ltd Ottawa Ont—subsurface investigation.....				4,190	4,190(f)
Foto Blohm Assoc Ltd Ottawa Ont—photo coverage of building.....				2,968	2,968
Bruce Gardner—sculptured doors and transom.....				14,300	14,300(f)
Alistair M Ross Architect Ottawa Ont—soil explorations and roof inspection.....				75,600	75,600(f)
Alistair M Ross Architect Ottawa Ont—architect services.....				6,000	6,000(r)
Ottawa—Carson Road Language Centre—Phase IV (Amends Reporting in 1972-73 Public Accounts).....			995,000		
Contract: Dibblee Construction Co Ltd Ottawa Ont.....	157,366	1973-74		157,366	157,366(f)
William D'Aoust Construction Ltd Ottawa Ont.....	378,083	1973-74		378,083	378,083(f)
Professional Fees:					
DeLeuw Cather & Co Ottawa Ont—design and supervision....				2,455	2,455
D W Graham and Associates Ltd Ottawa Ont—design and contract documents for site development and landscaping..				6,167	6,167
J Klassen & Assoc Ltd Ottawa Ont—construction management and resident supervision.....				12,337	12,337(f)
Hans L Stutz Ottawa Ont—design and supervision.....				18,414	22,685(f)
Ottawa—Central Mechanical Control System					
Professional Fees:					
Cleman Large Patterson & Associates Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....				16,095	18,840(f)
Ottawa—Cliff St Heating Plant—Additional Chillers (Amends Reporting in 1972-73 Public Accounts).....			3,000,000		
Contract: Comstock International Ltd Ottawa Ont.....	2,136,895	1973-74		1,664,839	1,664,839
Professional Fees:					
Surveyor Nenninger Chenevert Montreal Que—design and supervision.....	199,424	1972-73		76,989	153,977

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Single Purpose Building—Continued					
Ontario—Capital Region—Continued					
Ottawa—Cliff St Heating Plant—Extension of Mains to Wellington St—Phase I.....			1,210,000		
Contract: Beaver Underground Structures Ltd Montreal Que....	1,931,935	1973-74		1,139,535	1,139,535
Professional Fees:					
The Shawinigan Eng Co Montreal Que—					
engineering design and supervision.....	108,000	1972-73		54,780	54,780
changes to heat load.....				4,320	4,320(f)
sub soil investigations.....				3,139	3,139(f)
Ottawa—Cliff St Heating Plant—Steam to Victoria Island.....			190,000		
Ottawa—Department of the Environment—Laboratory—Acquisition and Renovations.....			700,000		
Land Purchase:					
McHugh Devine and McArthur Ottawa Ont.....	649,872	1973-74		649,872	649,872(f)
Ottawa—Food and Drug Lab—Tunney's Pasture.....			380,000		
Contract: The Foundation Co of Canada Ltd Ottawa Ont.....	16,556,906	1973-74		644,995	644,995
Professional Fees:					
George Suhanic Consultants Toronto Ont—control services..				7,838	18,051
Lalonde Girouard Letendre & Associates Montreal Que—					
design and supervision—site services.....				9,233	9,233
Moffat Moffat & Kinoshita Toronto Ont—					
design and supervision.....	1,062,574	1971-72		378,717	802,453
translation.....				20,093	33,493(f)
design changes.....				11,205	11,205(f)
Land Purchase:					
Eldorado Nuclear Ltd.....	501,563	1973-74		501,563	501,563(f)
Ottawa—Government House—Development—Phase I					
PART I—Central Heating Plant					
Contract: Ottawa R & R Construction Ltd Ottawa Ont.....	417,787	1973-74		40,062	40,062
Professional Fees:					
Murray & Murray Architects Ottawa Ont—design and supervision.....				13,745	13,745
PART II—New Administration Building					
Professional Fees:					
Murray & Murray Architects Ottawa Ont—					
design and supervision.....				40,380	40,380
model preparation.....				2,550	2,550(f)
sub soil investigation.....				7,456	7,456(f)
Ottawa—National Research Council—Central Plant Chilled Water & Steam Distribution—Site Services—Phase 1A 1B 1C—Phase II and NRC Underground Conduit for Steam					
Contract: Calor Mechanical Ltd Ottawa Ont—improvements to Central Plant—Phase 1B (Amends Reporting in 1972-73 Public Accounts).....	1,021,483	1971-72		4,249	1,021,483(f)
Contract: Ron Engineering & Construction Ottawa Ont—extension to External Affairs Building (Amends Reporting in 1972-73 Public Accounts).....	1,905,557	1971-72		15,085	1,905,557
Ottawa—Post Office Transportation Facilities—Garage.....			585,000		
Ottawa—Royal Canadian Mounted Police—CPIC—Power Supply					
Contract: Canadian General Electric Co Ottawa Ont (Amends Reporting in 1972-73 Public Accounts).....	486,441	1971-72		1,362	486,441(f)
Ottawa—Royal Canadian Mounted Police—Headquarters—Addition—Chilled Water Facilities					
Professional Fees:					
Letendre Monti Lavoie Nadon Montreal Que—design and supervision.....				3,190	63,807(f)
Ottawa—Secretary of State—Victoria Museum—Alterations—Phase II.....			300,000		
Contract:					
Fish & Paré Mechanical Contractors Ltd Ottawa Ont—mechanical work.....	929,238	1972-73		114,894	929,238(f)
Les Entreprises Roger Cayer Ltd Hull Que—drywall systems lathing etc.....	125,450	1972-73		2,961	125,450(f)
Montgomery Elevators Ottawa Ont—elevator renovations....	140,542	1972-73		99,319	99,319
Univex Canada Ltd Ottawa Ont—alterations—Phase II.....	255,159	1972-73		20,409	254,815
Ontario					
Hamilton—Postal Station Dundas.....			200,000		
London—Mail Processing Plant—Additions and Alterations.....			1,050,000		
Contract: BIB Construction Ltd London Ont.....	1,317,029	1973-74		1,114,811	1,114,811

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Single Purpose Building—Continued					
Ontario—Continued					
Stouffville—Post Office.....			195,000		
Contract: Terra Construction Co o/b Gees Company Ltd Toronto Ont.....	257,800	1973-74		9,800	9,800
Professional Fees:					
Allen Brown & Sherriff Richmond Hill Ont—design and working drawings.....				11,601	11,601(f)
Land Purchases:					
Reginald and Lorna M Button.....				10,231	10,231(f)
Wesley and Maria Jack.....				42,000	42,000(f)
Pearl J Warwood.....				33,559	33,559(f)
Toronto—Major Postal Terminals—Gateway Postal Facility.....			61,000,000		
Contract:					
ABC Structural Concrete Ltd Brampton Ont.....	515,520	1972-73		304,352	494,519
Ainsworth—Canada—Ontario Joint Venture Toronto Ont....	3,283,408	1973-74		2,966,366	2,966,366
Associated Painting Ltd Markham Ont.....	141,122	1973-74		91,050	91,050
A-T-O Incorp S S Systems Division Milwaukee Wisc USA....	1,072,746	1973-74		969,092	969,092
Automatic Sprinkler Co (1964) Ltd Mississauga Ont.....	273,468	1972-73		91,204	273,468
Automatic Sprinkler Co (1964) Ltd Mississauga Ont.....	663,753	1973-74		466,540	466,540
Bomac Steel Co Ltd Mississauga Ont (Amends Reporting in 1972-73 Public Accounts).....	371,266	1972-73		75,576	371,016
Bothwell-Accurate Co Ltd Toronto Ont.....	825,940	1972-73		406,387	813,185
Canadian Johns-Manville Co Ltd Port Credit Ont.....	394,558	1973-74		190,878	190,878
Canadian Mechanical Handling Systems Ltd Burlington Ont	2,639,724	1973-74		1,421,579	1,421,579
Canron Ltd Rexdale Ont.....	1,440,791	1972-73		67,066	1,437,791
C J Duguid Flooring (Ontario) Ltd Markham Ont.....	238,608	1973-74		32,970	32,970
Computing Devices of Canada Ltd Ottawa Ont.....	1,231,756	1973-74		314,609	314,609
Conrad Painting Ltd Toronto Ont.....	134,455	1973-74		45,603	45,603
Delta Tile & Terrazzo Co Ltd Concord Ont.....	102,600	1973-74		86,957	86,957
Dundas Sheet Metal Work Co Toronto Ont.....	118,361	1973-74		46,072	46,072
Ellis-Don Ltd Toronto Ont.....	418,719	1972-73		64,409	418,569
Ellis-Don Ltd Toronto Ont.....	383,232	1972-73		10,316	383,232
Ellis-Don Ltd Toronto Ont.....	642,961	1972-73		505,487	640,131
Elmford Construction Co Ltd Toronto Ont.....	339,696	1972-73		10,362	339,696(f)
English & Mould Ltd Bramalea Ont.....	1,557,001	1972-73		1,457,990	1,545,890
English & Mould Ltd Bramalea Ont.....	264,414	1973-74		249,623	249,623
Ferमार Paving Ltd Rexdale Ont.....	1,207,306	1973-74		518,412	518,412
S W Fleming & Co Ltd Scarborough Ont.....	152,696	1973-74		118,868	118,868
Frankel Framework Co Ltd Scarborough Ont.....	112,374	1972-73		18,692	112,374
George & Asmussen Ltd Kitchener Ont.....	485,148	1972-73		398,287	456,267
Goodram Bros Ltd Hamilton Ont.....	3,427,824	1972-73		3,179,429	3,285,099
Imperial Electric Co Toronto Ont.....	1,413,257	1973-74		323,925	323,925
C Itoh & Co (Canada) Ltd Montreal Que.....	750,649	1973-74		279,020	279,020
Jervis B Webb Co Hamilton Ont.....	511,776	1973-74		299,698	299,698
Linwell Wood Products Ltd St Catharines Ont.....	183,182	1973-74		38,581	38,581
Mathews Conveyor Co Ltd Port Hope Ont.....	615,306	1973-74		223,425	223,425
Mathews Conveyor Co Ltd Port Hope Ont.....	2,276,446	1973-74		1,247,577	1,247,577
McInnis Equipment Ltd Windsor Ont.....	1,417,510	1973-74		57,500	57,500
McInnis Equipment Ltd Windsor Ont.....	386,040	1973-74		325,680	325,680
Montgomery Elevator Co Ltd Islington Ont.....	106,657	1973-74		51,169	51,169
Novak Steel Construction Ltd Concord Ont.....	1,438,423	1972-73		586,545	1,401,443
Ontario Electrical Construction Co Ltd Toronto Ont.....	293,397	1972-73		210,207	292,757
Overhead Door Company of Toronto Ltd Weston Ont.....	139,985	1973-74		94,104	94,104
Peerless Enterprises—Division of Tectum Ltd—Toronto Ont	378,412	1972-73		189,119	346,882
Powers Regulator Company of Canada Ltd Rexdale Ont.....	473,790	1973-74		298,785	298,785
Rapistan Canada Ltd Rexdale Ont.....	2,326,748	1973-74		1,398,807	1,398,807
Rapistan Canada Ltd Rexdale Ont.....	894,573	1972-73		670,176	720,176
Robertson-Irwin Ltd Hamilton Ont.....	107,709	1972-73		5,388	106,663
Robertson-Irwin Ltd Hamilton Ont.....	188,133	1972-73		14,896	184,187
Robertson-Irwin Ltd Hamilton Ont.....	271,817	1972-73		142,463	250,047
Speaker Motion Systems Inc Milwaukee Wisc USA.....	881,369	1973-74		195,000	195,000
Speaker Motion Systems Inc Milwaukee Wisc USA.....	2,637,361	1972-73		1,523,075	1,663,075
Speaker Motion Systems Inc Milwaukee Wisc USA.....	1,520,605	1973-74		887,430	887,430
S S Systems—Division of A-T-O Inc—Milwaukee Wisc USA	223,540	1973-74		61,402	61,402
Steen Mechanical Contractors Ltd Toronto Ont.....	998,024	1972-73		682,898	951,198
Sullivan Mill Equipment Weston Ont.....	613,083	1973-74		127,000	127,000
Thermotech Mechanical Contracting Ltd Willowdale Ont....	217,031	1972-73		45,051	217,031

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Single Purpose Building—Continued					
Ontario—Continued					
Toronto—Major Postal Terminals—Gateway Postal Facility					
Contract:					
Umacs Construction Ltd Toronto Ont.....	518,894	1973-74		511,244	511,244
Umacs Construction Ltd Toronto Ont.....	422,149	1972-73		355,179	418,949
Professional Fees:					
Woods Gordon & Co Toronto Ont—project management.....	16,697,138*	1970-71		3,305,385	7,987,223
Toronto—Major Postal Terminals—South Central Postal Facility					
Contract:					
Ambler-Courtney Ltd Mississauga Ont (Amends Reporting in 1972-73 Public Accounts).....	225,801	1972-73		12,840	225,801(f)
C J Duguid Flooring (Ontario) Ltd Markham Ont.....	224,035	1973-74		59,369	59,369
Clifford Masonry Ltd Scarborough Ont.....	212,676	1972-73		152,757	211,702
Comstock International Ltd Toronto Ont.....	1,870,062	1973-74		1,685,112	1,685,112
Conrad Painting Ltd Toronto Ont.....	139,333	1973-74		62,346	62,346
Droge Construction Ltd Oakville Ont.....	709,537	1972-73		75,907	698,537
English & Mould Ltd Bramalea Ont.....	294,586	1973-74		269,730	269,730
S W Fleming & Co Ltd Scarborough Ont.....	107,123	1973-74		74,748	74,748
Goodram Bros Ltd Hamilton Ont.....	3,059,550	1972-73		2,923,549	2,983,889
Grant Security Services Ltd Toronto Ont.....	108,699	1973-74		8,574	8,574
Heather & Little Ltd Toronto Ont.....	558,687	1972-73		283,030	557,571
Hospital & Kitchen Equipment Ltd Cobourg Ont.....	115,728	1973-74		76,125	76,125
C Itoh & Co (Canada) Ltd Montreal Que.....	2,251,948	1973-74		651,046	651,046
Linwell Wood Products Ltd St Catharines Ont.....	107,945	1973-74		67,938	67,938
Mathews Conveyor Co Ltd Port Hope Ont.....	537,193	1973-74		196,695	196,695
McInnis Equipment Ltd Windsor Ont.....	1,417,510	1973-74		57,500	57,500
Novak Steel Construction Ltd Concord Ont.....	334,652	1972-73		36,814	334,652
Ontario Acoustic & Drywall Ltd Toronto Ont.....	279,478	1973-74		246,857	246,857
Paul Carruthers Construction Ltd Markham Ont.....	1,303,960	1972-73		1,011,615	1,303,960
Perfect Acoustic & Drywall Co Ltd Downsview Ont.....	126,215	1973-74		89,921	89,921
Pre-Con Co-Division of St Mary's Cement Ltd Brampton Ont.....	380,065	1972-73		230,062	380,065
Ram Mechanical Contractors Ltd Weston Ont.....	114,496	1973-74		15,027	15,027
Rapistan Canada Ltd Rexdale Ont.....	3,454,296	1973-74		1,879,000	1,879,000
Robertson-Irwin Ltd Hamilton Ont.....	134,445	1973-74		133,945	133,945
Speaker Motion Systems Inc Milwaukee Wisc USA.....	881,369	1973-74		195,000	195,000
Thermotech Mechanical Contracting Ltd Willowdale Ont.....	724,027	1972-73		389,097	717,547
Victor Construction Ltd Mississauga Ont.....	222,498	1973-74		219,242	219,242
Viking Fire Protection Ltd Toronto Ont.....	368,455	1973-74		328,182	328,182
Westeel-Rosco Ltd Toronto Ont.....	166,739	1972-73		49,471	166,739
York Steel Construction Ltd Toronto Ont.....	1,534,518	1972-73		91,808	1,534,518
Zimmcor Co Concord Ont.....	102,833	1973-74		72,838	72,838
Professional Fees:					
Woods Gordon & Co Toronto Ont—project management.....	5,722,474	1970-71		1,601,391	4,049,232
Land Purchases:					
Holland & Neil.....				25,534	25,534
H A Wickett Co Ltd.....				20,269	20,269
Toronto—Major Postal Terminals—Toronto East Postal Facility					
Contract: Aldershot Industrial Installations Ltd Burlington Ont	108,393	1973-74		34,631	34,631
Professional Fees:					
Woods Gordon & Co Toronto Ont—project management.....	1,850,383	1972-73		45,579	151,682
Toronto—Postal Station "G"					
Contract: Edelstein Construction Willowdale Ont.....	325,000	1973-74	246,000	31,902	31,902
Professional Fees:					
R J Nash & Associates Ltd Willowdale Ont—preparation of mechanical plans and specifications.....				2,750	2,750(f)
Toronto—Waterfront Park					
Contract: Ruliff Grass Ltd Thornhill Ont.....	526,383	1973-74	35,544,000	526,383	526,383(f)
Professional Fees:					
Stewart Young & Mason Ltd Toronto Ont—appraisal services.....				71,828	71,828
Land Purchases:					
Canada Malting Co Ltd.....				5,405,000	5,405,000
G W H Developments Ltd.....				3,564,000	3,564,000
Harbour Brick Co Ltd.....				62,750	62,750
International Realty Co Ltd.....				137,000	137,000
Loblaws Groceries Ltd.....				70,500	70,500
Maple Leaf Mills Ltd.....				15,036,250	15,036,250
F W Woolworth Co Ltd.....				1,103,632	1,103,632

*This contract covers the three MAPP projects

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Single Purpose Building—Concluded					
Manitoba					
Churchill—Housing—Agreement.....			3,000,000		
Canada/Manitoba/Manitoba Housing & Renewal Corp (Full cost borne by Federal Government).....				2,100,000	2,100,000
Churchill—"Project Churchill" Federal Share of Agreement with Province of Manitoba.....				2,369,223	4,861,170
Emerson West—Customs Complex.....			200,000		
Alberta					
Calgary—Postal Terminal.....			7,000,000		
Contract: Foundation Co of Canada Calgary Alta.....	9,926,375	1972-73		7,521,510	8,942,383
Professional Fees:					
Cohos Delesalle & Evamy Calgary Alta—design and supervision.....	447,000	1970-71		99,423	472,826
Edmonton—Postal Station "C" Contract: Ras Dam Construction Edmonton Alta.....	190,889	1972-73		12,383	190,889(f)
Edmonton—Sir Alexander MacKenzie Building—Improvements Contract:					
Bond & Leitch Ltd Edmonton Alta.....	150,437	1973-74		150,437	150,437
Holzer Construction Edmonton Alta.....	177,619	1973-74		177,619	177,619(f)
Professional Fees:					
Associated Engineering Ltd Edmonton Alta—design.....				32,089	32,089
Donald L Pinkston Edmonton Alta—architectural services.....				15,347	23,239
British Columbia					
Vancouver—Postal Station "O".....			220,000		
Contract: Smith Brothers & Wilson Ltd Vancouver B C.....	304,854	1972-73		287,476	303,674
Northwest Territories					
Hay River—Housing Contract: Prairie West Construction Ltd Edmonton Alta.....	418,699	1973-74		367,639	367,639
Land Purchase: Town of Hay River.....				13,500	38,500
Inuvik—Housing.....			223,000		
Contract:					
Cavan Construction Ltd Edmonton Alta.....	1,050,126	1972-73		142,212	1,050,126
Cavan Construction Ltd Edmonton Alta.....	959,414	1973-74		845,531	845,531
Professional Fees:					
Associated Engineering Edmonton Alta—utilidor extension..				2,207	11,541
Hugh McMillan & Assoc Calgary Alta—design and supervision.....				8,391	42,475
Yellowknife—Housing.....			1,288,000		
Contract:					
Poole Construction Ltd Edmonton Alta—Phase I.....	423,349	1973-74		423,349	423,349(f)
Poole Construction Ltd Edmonton Alta—Phase II.....	2,200,277	1973-74		815,599	815,599
Poole Construction Ltd Yellowknife NWT (Amends Reporting in 1972-73 Public Accounts).....	512,087	1972-73		303,415	511,360
W W Construction Winnipeg Man.....	1,032,947	1972-73		885,920	1,003,618
Professional Fees:					
J H Cook Calgary Alta—design and supervision.....				21,703	78,614
Land Purchase:					
City of Yellowknife.....	167,465	1973-74		167,465	167,465(r)
Overseas					
United Kingdom—Staff Housing.....			500,000		
Contract:					
Mr and Mrs J M Blass.....	128,788	1973-74		128,788	128,788(f)
D W Collins.....	120,478	1973-74		120,478	120,478(f)
Delgere Co Ltd.....	171,869	1973-74		171,869	171,869(f)
M Coldwater.....				77,796	77,796(f)
P & B Kingsley.....	183,500	1973-74		183,500	183,500(f)
G Lousada.....				84,262	84,262(f)
A E C Vince.....	136,683	1973-74		136,683	136,683(f)
Unlisted Projects					
Newfoundland					
Fortune—New Government of Canada Building Land Purchase: Sarah F King.....				15,556	15,556(f)
Windsor—Post Office Contract: Adams Brothers Ltd Windsor Nfld.....	150,000	1973-74		68,525	68,525

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Continued					
<i>Quebec</i>					
Berthierville—Post Office					
Land Purchase: La Compagnie Jean L'Abbé Inc.....				15,298	15,298(f)
Knowlton—Post Office					
Contract: Alphonse Vilandré Ltée St Léonard Que.....	113,624	1972-73		49,691	113,624(f)
Montreal—715 Peel Street—Alterations					
Contract: Atlantic Pollution Control Co Ltd Montreal Que....	128,446	1972-73		126,698	126,698
Professional Fees:					
Sharry & Ouimet Montreal Que—design and supervision.....				10,363	10,363
Phillipsburg—Customs Building—Alterations					
Professional Fees:					
Hamel Malouin Ruel and Assoc Drummondville Que— design and supervision.....				6,545	8,878
Rock Island—Customs Building—Alterations					
Professional Fees:					
Hamel Malouin Ruel and Assoc Drummondville Que— design and supervision.....				2,693	7,643(f)
St Constant—New Post Office					
Land Purchase:					
Estate of Paul Barbeau.....				9,000	9,000(f)
<i>Quebec—Capital Region</i>					
Hull—Environmental Research Centre					
Professional Fees:					
H Q Golder & Associates Ottawa Ont—soil investigation.....				13,919	13,919
Hull—Maisonnette Street Road Construction Connection with Laurier—Tache Boulevard					
Contract: Mount-Royal Concrete (Canada) Ltd Ottawa Ont.....	246,082	1973-74		246,082	246,082
Quebec—Ile du Grand Calumet—Post Office					
Land Purchases:					
Exilda Larocque and Gerald Boudreau.....				6,000	6,000(f)
Wakefield—Post Office—New Construction					
Professional Fees:					
Fondex Ltd Ottawa Ont—site investigation.....				2,986	2,986(f)
Land Purchase:					
Louise Beaulieu Notary and J Marshall Brown.....				5,000	5,000(f)
<i>Ontario—Capital Region</i>					
Bourget—New Post Office					
Land Purchase:					
Fernand & J C Lortie.....				7,200	7,200(f)
Cumberland—New Post Office					
Professional Fees:					
A O'Sullivan & Goltz Ottawa Ont—land survey.....				2,179	2,179(f)
Land Purchase:					
Victor Dunning.....				10,000	10,000(f)
Metcalf—New Post Office					
Land Purchase:					
Phyllis C Dowser.....				4,500	4,500(f)
Ottawa—Agriculture—ADRI—Farm Buildings					
Professional Fees:					
F Dean Larson Engineering Ltd Calgary Alta—design and supervision.....				36,402	36,402
McRostie Genest Middlemiss & Assoc Ltd Ottawa Ont— subsurface investigation.....				5,476	5,476
Ottawa—Agriculture—Central Experimental Farm—Plant Prod- ucts—Renovations—Phase II					
Professional Fees:					
J Lunde and Associates Ltd Ottawa Ont—design and spec- ifications.....				2,965	2,965(f)
Ottawa—Agriculture—Plant Products—Electrical Power					
Professional Fees:					
J Lunde and Associates Ltd Ottawa Ont.....				6,000	6,000
Ottawa—Booth Street—Laboratory Buildings					
Contract: Herbert Brune Construction Ltd Ottawa Ont.....	121,208	1973-74		30,004	30,004
Ottawa—Confederation Building—Electrical System and Air Conditioning					
Professional Fees:					
Goodkey Weedmark & Assoc Ltd Ottawa Ont—drawing specification and supervision.....				10,667	10,667

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Continued					
<i>Ontario—Capital Region—Continued</i>					
Ottawa—Confederation Heights—Sawmill Creek					
Land Purchase:					
Alex Brûlé.....				26,600	26,600(f)
Ottawa—National Defence Medical Centre—Central Heating Plant—Heating Services to Postal Terminal and RCMP Complex					
Professional Fees:					
J D Barnes Ltd Ottawa Ont—legal survey.....				4,974	9,910(f)
Ottawa—National Defence Medical Centre—Condensate Distribution System					
Professional Fees:					
J Klassen and Assoc Ottawa Ont—feasibility study.....				8,649	8,649(f)
Ottawa—National Research Council Building—Air Handling Equipment Study....					
Professional Fees:					
Brais Frigon Hanley Ottawa Ont—study and report.....				5,000	5,000(f)
Ottawa—Ore Minerology Lab—20 Lydia Street					
Professional Fees:					
J Klassen & Assoc Ltd Ottawa Ont—redesign dust control system.....				2,126	2,126
Ottawa—Parliament Hill—Centre Block—Senate Accommodation					
Professional Fees:					
Ingram and Pye Ottawa Ont—feasibility study (Amends Reporting in 1972-73 Public Accounts).....				2,500	7,500(f)
Ottawa—Parliament Hill—Examination of Sewers					
Professional Fees:					
William Trow Associates (Hamilton) Ltd Hamilton Ont.....				8,410	8,410
Ottawa—Postal Station "B"—Complete Renovations including Air Conditioning					
Professional Fees:					
W E Foncott Architect Ottawa Ont—design and supervision..				20,250	20,250
Ottawa—Postal Station "C"—Land Expropriation—417 Parkdale Ave					
Land Purchase:					
Kenneth V Young in Trust.....				67,000	67,000
Ottawa—Postal Terminal—Alta Vista Drive—Temporary parking lot					
Professional Fees: Fondex Ltd Geotechnical Engineers—					
Ottawa Ont—survey and supervision.....				2,395	2,395(f)
Ottawa—Postal Terminal—Garage and Parking Facilities					
Land Purchase: Canadian National and Pacific Railways.....				17,214	17,214(f)
Ottawa—Postal Terminal—Mechanized letter sorting system					
Contract: Canadian International Comstock Co Ltd Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	106,037	1971-72		2,259	106,037(f)
Ottawa—Tunney's Pasture—Communicable Disease Centre—Wash-up facilities addition					
Professional Fees: Harvor and Menendez Ottawa Ont—design and supervision.....				3,851	15,403
Ottawa—Tunney's Pasture—Pharmaceutical Chemistry—New addition					
Professional Fees:					
Clupperton Engineering Ltd Ottawa Ont—preliminary investigation—mechanical drawings—site inspection.....				2,774	2,774(f)
J C Knowlton Ltd Ottawa Ont—preliminary investigation—electrical drawings—site inspection.....				2,971	2,971(f)
Rysawy & Rysavy Ottawa Ont—preliminary investigation—sketches—drawings—estimates—supervision.....				2,997	2,997(f)
Various Buildings—Chilled Water System					
Professional Fees: Canadian Industrial Consulting Services Montreal Que—study and report.....				3,000	3,000(f)
<i>Ontario</i>					
Corunna—New Postal Facility					
Contract: Maaten Construction Co Ltd Sarnia Ont (Amends reporting in 1972-73 Public Accounts).....	147,656	1972-73		5,506	147,656(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Continued					
Ontario—Continued					
Downsview—Atmospheric Environmental Services Building—Alterations					
Contract: Casey-Hewson Construction Ltd Toronto Ont.....	151,002	1973-74		151,002	151,002(f)
Exeter—Post Office					
Contract: Logan Contracting Ltd Stratford Ont.....	145,450	1973-74		113,885	113,885
Iroquois Falls—Post Office					
Contract: Gerard Construction (Ontario) Ltd North Bay Ont..	103,052	1973-74		103,052	103,052(f)
Schreiber—Post Office					
Contract: J Anderson Construction Thunder Bay Ont.....	109,442	1972-73		23,773	109,442(f)
Toronto—Postal Station "C"					
Contract: Terra Construction Co Toronto Ont.....	147,888	1973-74		109,110	109,110
Various Locations—P O Containerization Program					
Contract: Lo-Lift Corp Ltd Malton Ont (Amends reporting in 1972-73 Public Accounts).....	133,377	1972-73		115,942	133,377
Windsor—Postal Station "A"					
Contract: Delta Construction Windsor Ltd Windsor Ont.....	167,040	1973-74		156,600	156,600
Windsor—Postal Station "B"					
Contract: Delta Construction Windsor Ltd Windsor Ont.....	159,240	1973-74		131,130	131,130
Manitoba					
Souris—Post Office					
Land Purchase: Messrs Forrest and Forrest.....				7,950	7,950
Winnipeg—General Post Office—Letter Sorting Equipment					
Professional Fees: W L Wardrop Winnipeg Man—design and supervision.....				23,789	23,789
Saskatchewan					
Regina—Post Office—Letter Sorting Equipment					
Professional Fees:					
W L Wardrop Winnipeg Man—design.....				2,468	2,468
R Yoneda Regina Sask—engineering services.....				5,510	5,510
Saskatoon—Post Office—Letter Sorting Equipment					
Professional Fees:					
Angus Butler Eng Ltd Saskatoon Sask—engineering services..				6,201	6,201
W L Wardrop Winnipeg Man—design.....				2,483	2,483
Alberta					
Edson—Government of Canada Building—Addition and alterations					
Professional Fees: Wood Gardener Architects Ltd Edmonton					
Alta—architectural services.....				2,138	2,138
Fort McMurray—Post Office					
Land Purchase: Ted Pundy.....				72,500	72,500
Valleyview—Purchase of land and building					
Land Purchase: J & N Holdings.....				45,000	45,000(f)
Northwest Territories					
Fort Simpson—Housing					
Contract: W W Construction Ltd Winnipeg Man.....	754,566	1973-74		510,465	510,465
Land Purchases:					
Commissioner N W T.....				8,700	8,700
Village of Fort Simpson.....				25,000	25,000
Fort Smith—Housing					
Contract:					
Cavan Construction Ltd Edmonton Alta—Phase II.....	999,889	1973-74		485,936	485,936
Territories Construction & Transit Mix Fort Smith NWT—Phase I.....	134,953	1973-74		129,457	129,457
Land Purchase: Town of Fort Smith.....				17,460	17,460
Inuvik—New Trades Workshop Facilities					
Contract: Poole Construction Ltd Edmonton Alta.....	163,323	1973-74		158,854	158,854
Pine Point—Housing					
Contract: Joslyn & Olsen Contractors Ltd Edmonton Alta.....	130,000	1973-74		29,860	29,860
British Columbia					
Aldergrove—Post Office—Alterations					
Professional Fees: R B Mansfield Vancouver B C—architectural services.....				1,038	3,117

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Concluded					
<i>British Columbia—Concluded</i>					
Cassiar—Acquisition of Post Office and Land					
Land Purchase: Cassiar Asbestos.....				79,245	79,245
Delta—Letter Carrier Depot Number One					
Contract: Aspen Construction Ltd Vancouver B C.....	157,173	1972-73		65,941	157,173(f)
Douglas—New Inspection Building (Amends reporting in 1972-73 Public Accounts)					
Professional Fees: Vladimir Plavsic and Assoc Vancouver B C—architectural services.....				3,297	8,757
Huntington—Customs and Immigration—Air Conditioning					
Professional Fees: Phillips Barratt Hillier Jones & Partners Vancouver B C—consulting engineers.....				529	3,123
Logan Lake—Proposed Post Office					
Professional Fees: Ross Ritchie Vancouver B C—architectural services.....				3,000	3,000
New Westminster—Port Moody Postal Station					
Contract: Bengal Construction Co Ltd Vancouver B C.....	151,854	1973-74		145,512	145,512
South Burnaby—Post Office—Air Conditioning					
Professional Fees: Keen Engineering Vancouver B C—engineering services.....				2,889	2,889
<i>Overseas</i>					
United Kingdom—Staff Housing					
Land Purchases:					
P Craft.....				82,500	82,500(f)
Lady Hambro.....				49,275	49,275(f)
R B E Laurie.....	106,622	1973-74		106,622	106,622(f)
The National Westminster Bank Trustee for the Estate of Sir W Seeds.....	123,837	1973-74		123,837	123,837(f)
G Sankey.....				73,700	73,700(f)
Advance Planning					
<i>Ontario—Capital Region</i>					
Ottawa—Wellington Street East—Development Study Number 1					
Professional Fees: Murray & Murray Ottawa Ont—site study and plans.....				38,000	38,000
Ottawa—Wellington Street East—Development Study Number 2					
Professional Fees: Energy Mines and Resources—air survey centre core Ottawa.....				15,404	15,404
MARINE PROGRAM—Capital expenditures including expenditures on works on other than Federal property					
Industry Support					
<i>Newfoundland</i>					
Long Pond—Harbour Improvements.....			105,000		
Musgrave Harbour—Harbour Improvements.....			100,000		
Contract: J Goodyear & Sons Ltd Grand Falls Nfld.....	313,508	1972-73		70,679	313,508(f)
Springdale—Wharf Extension					
Contract: Diamond Const (1961) Ltd Fredericton NB.....	204,900	1973-74		52,744	52,744
Twillingate—Breakwater Repairs and Extension					
Contract: Gid Sacrey Ltd St John's Nfld.....	458,706	1971-72		4,000	458,706(f)
<i>Nova Scotia</i>					
Clarks Harbour—Dredging.....			280,000		
North Sydney—Wharf.....			800,000		
Contract: Phase II—Foundation General Engineering Const Toronto Ont.....	1,259,009	1972-73		825,293	1,259,009(f)
Professional Fees: J Philip Vaughan & Assoc Ltd Halifax NS—engineering consultant.....	199,300	1971-72		51,769	192,059
Saulnierville—Breakwater Repairs					
Contracts:					
Phase II—Intrusion Prepakt Ltd Thornhill Ont.....	100,766	1972-73		15,076	100,766(f)
Phase III—B & M Comeau Const Ltd Little Brook NS.....				77,745	77,745(f)
Shag Harbour—Harbour Improvements.....			280,000		
Contract: Mosher & Rawding Ltd Liverpool NS.....	309,481	1973-74		284,283	284,283

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Industry Support—Concluded					
<i>Nova Scotia—Concluded</i>					
Tiverton—Wharf Repairs.....			335,000		
Contract: Beaver Marine Ltd Digby NS.....	331,920	1973-74		296,034	296,034
Yarmouth—Wharf.....			900,000		
Professional Fees: J Philip Vaughan & Assoc Ltd Halifax NS— engineering consultant.....	100,000	1972-73		61,221	94,868
<i>New Brunswick</i>					
Cape Tormentine—Harbour Improvements.....			100,000		
Professional Fees: A J Callaghan & Assoc Saint John NB— engineering services.....				7,500	7,500(f)
Dalhousie—Ferry Terminal.....			115,000		
Contract: Diamond Const (1961) Ltd Fredericton NB.....	273,707	1972-73		116,076	273,707(f)
New Mills—Harbour Improvements.....			108,000		
Contract: Diamond Const (1961) Ltd Fredericton NB.....	221,386	1972-73		94,523	221,386(f)
Shippegan—Harbour Development.....			1,800,000		
Contract: Diamond Const (1961) Ltd Fredericton NB.....	1,617,588	1972-73		1,160,435	1,617,588(f)
<i>Prince Edward Island</i>					
Summerside—Marina.....			95,000		
Contract: Morrison & MacRae Ltd Summerside P E I.....	109,100	1973-74		94,963	94,963
Tignish Harbour—Harbour Improvements Contract: Northumberland Construction Co Ltd Abram's Village P E I.....	204,740	1973-74		184,242	184,242
<i>Quebec</i>					
Étang du Nord—Harbour Improvements.....			550,000		
Contract: Adera Construction Ltée et R O Construction Cie Ltée Cap-aux-Meules Que.....	619,706	1972-73		519,906	619,706(f)
Grande Rivière—Harbour Improvements.....			260,000		
Les Mechins—Wharf Reconstruction.....			600,000		
Contract: Gulf Maritime Construction Ltd Matane Que (Amends reporting in 1972-73 Public Accounts).....	541,614	1972-73		394,834	494,834
Matane—Harbour Development.....			155,000		
<i>Ontario</i>					
Brechin—Marina.....			280,000		
Contract: Peacock Contracting Ltd Milliken Ont.....	177,441	1973-74		177,441	177,441(f)
Goderich—Redredging.....			280,000		
Oshawa—Dredging.....			300,000		
Contracts:					
Stage I—Peacock Contracting Ltd Milliken Ont.....	185,506	1972-73		34,577	185,506(f)
Stage II—J P Porter (Ontario) Ltd Hamilton Ont.....	235,008	1973-74		235,008	235,008(f)
Port Stanley—Redredging.....			300,000		
Contract: McNamara Corp Ltd Whitby Ont.....	124,180	1973-74		124,180	124,180(f)
<i>Northwest Territories</i>					
Norman Wells—Wharf.....			565,000		
Contract: Yukon Construction Ltd Edmonton Alta.....	667,681	1973-74		132,084	132,084
Mackenzie River—Survey.....			130,000		
Professional Fees: Canadian Engineering Services Edmonton Alta—draughting services.....				2,268	2,268(f)
Mackenzie River—Vertical Control Survey by Geodetic Survey of Canada.....			255,000		
<i>British Columbia</i>					
Bella Bella—Wharf Renewal.....			360,000		
Contract: Leader Construction Co Ltd Calgary Alta.....	336,240	1973-74		216,060	216,060
Professional Fees: Terra Engineering Labs Ltd Vancouver BC—inspection.....				4,161	4,161
Comox—Breakwater Replacement.....			281,000		
Contract: Fraser Pile Driving Co Ltd New Westminster BC.....	260,340	1973-74		260,340	260,340(f)
Fraser River—Dredging North Arm.....			154,000		
Contract: Sceptre Dredging Ltd Richmond BC.....	249,912	1973-74		234,960	234,960

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects					
<i>Newfoundland</i>					
Bay de Verde—Wharf Reconstruction					
Contract: Babb Construction Ltd Harbour Grace Nfld.....	194,755	1973-74		51,958	51,958
Calvert—Wharf Reconstruction					
Contract: Power Construction Ltd St John's Nfld.....	136,071	1973-74		136,071	136,071(f)
L'Anse au Clair—Harbour Improvements					
Contract: Gid Sacrey Ltd St John's Nfld.....	148,873	1973-74		113,960	113,960
O'Donnell's—Wharf Repairs					
Contract: Hynes Construction Co Ltd Dunville Nfld.....	110,839	1972-73		14,853	110,839(f)
Port aux Choix—Wharf Improvements					
Contract: Gid Sacrey Ltd St John's Nfld.....	119,394	1973-74		97,349	97,349
St Lawrence—Wharf Reconstruction					
Contract: Gid Sacrey Ltd St John's Nfld.....	144,788	1972-73		38,270	144,788(f)
<i>Nova Scotia</i>					
Iona—Wharf Improvements					
Contract: Stanley Reid Construction Ltd Port Hilford NS.....	114,457	1972-73		69,222	114,457(f)
<i>New Brunswick</i>					
Caraquet—Dredging					
Contract: Verreault Navigation Inc Les Mechins Que.....	220,227	1972-73		36,017	220,227(f)
Petit Rocher—Wharf Reconstruction					
Contract: Comeau Savoie Construction Ltd Caraquet NB.....	124,713	1973-74		124,713	124,713(f)
<i>Quebec</i>					
Forestville—Breakwater Improvements					
Contract: Rosaire Savard & Fils Enr Portneuf Que.....	127,824	1973-74		127,824	127,824(f)
Harrington—Wharf Improvement					
Contract: Lang Construction Ltd Sept Îles Que.....	158,648	1972-73		73,791	158,648(f)
Havre Aubert—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,894	2,894
Havre Aubert—Fishermen's Wharf—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,799	2,799
Newport Pointe—Dredging					
Contract: Verreault Navigation Inc Les Méchins Que.....	150,000	1973-74		50,000	50,000
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,943	2,943
Paspébiac—Renewing Fender System and General Repairs					
Contract: Landry Sexton Nouvelle Que.....	108,830	1973-74		108,830	108,830(f)
Sorel—Protection Work					
Contract: Turnbull Construction Inc Lavaltrie Que.....	1,139,299	1973-74		433,138	433,138
St Charles River—Spillways					
Contract: Les Constructions du St-Laurent Ltée Quebec Que...	139,272	1973-74		67,379	67,379
<i>Quebec—Capital Region</i>					
Ste Pie—Inspection Survey					
Professional Fees: Aqua-Tec Engineering Ste Pie Que—inspection.....				2,400	2,400(f)
<i>Ontario—Capital Region</i>					
Ottawa—River Pleasure Craft Navigation					
Professional Fees: Pluritec Consultants Shawinigan Que—feasibility study.....				15,380	15,380
<i>Ontario</i>					
Mitchell Bay—Artificial Island					
Contract: Dean Construction Co Ltd Tecumseh Ont.....	139,789	1973-74		139,789	139,789(f)
Mitchell Bay—Marine Development (Dredging)					
Contract: Inland Waterways Dredging Ltd Sombra Ont.....	100,612	1972-73		52,033	100,612(f)
Thunder Bay—Small Boat Facilities—State II					
Contract: Thunder Bay Harbour Improvements Thunder Bay Ont.....	161,947	1973-74		101,183	101,183

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects—Concluded					
<i>Alberta</i>					
Sylvan Lake—Potamology Contract: North American Road Ltd Edmonton Alta.....	115,421	1973-74		115,421	115,421(f)
<i>British Columbia</i>					
Alert Bay—Wharf Improvements Contract: Ed Sawchuk Contracting Co Ltd Fanny Bay BC.....	132,031	1972-73		6,211	131,821
Fraser River—Phase III—Trifurcation—Modification Contract: Fraser River Pile Driving Co Ltd New Westminster BC.....	218,808	1972-73		138,788	218,808(f)
Fraser River (St Mungo Bend)—Boulder Removal Contract: Fraser River Pile Driving Co Ltd New Westminster BC.....	249,720	1973-74		42,300	42,300
Klemtu—Construction of Wharf and Float Contract: Minette Bay Marina Ltd Kitimat BC.....	239,300	1973-74		149,390	149,390
Mission—Harbour Improvements Contract: Greenlees Pile Driving Co Ltd Vancouver BC.....	187,755	1973-74		153,439	153,439
Nanaimo Biological Station—Ship to Shore Sewage Facilities Professional Fees: D W Thomson and Co Ltd Vancouver BC—engineering.....				2,215	2,215
New Westminster and Steveston—Ship to Shore Sewage Facilities Professional Fees: D W Thomson and Co Ltd Vancouver BC—engineering.....				2,998	2,998
Port Hardy—Harbour Extension Contract: Fraser River Pile Driving Co Ltd New Westminster BC.....	216,993	1973-74		203,122	203,122
Tofino—Harbour Repairs and Improvements Contract: Gibson Contracting Ltd Tofino BC.....	136,996	1973-74		136,996	136,996(f)
Advance Planning					
<i>Newfoundland</i>					
Arnold's Cove—Proposed Wharf Extension Professional Fees: Geotechnical Assoc Ltd St John's Nfld—engineering consultants.....				5,449	5,419
Burgeo—Proposed Wharf Extension Professional Fees: Geotechnical Assoc Ltd St John's Nfld—engineering consultants.....				4,528	4,528
Glovertown—Proposed Wharf Extension Professional Fees: Geotechnical Assoc Ltd St John's Nfld—engineering consultants.....				4,066	4,066
Hatcher's Point—Proposed Wharf Investigation Professional Fees: Nolan White & Assoc Ltd St John's Nfld—engineering consultants.....				9,724	9,724
Joe Batt's Arm—Proposed Wharf Professional Fees: Geotechnical Assoc Ltd St John's Nfld—engineering consultants.....				3,497	3,497
Little Harbour East—New Wharf Land Purchases:					
Percy Brown.....				1,000	1,000
Thomas Cleverly Dicks.....				1,500	1,500
James Strowbridge.....				3,000	3,000
Rose Blanche—Proposed Marine Structure Investigation Professional Fees: Eastern Technical Services St John's Nfld—engineering consultants.....				4,328	4,328
St Lunaire—Proposed Wharf Reconstruction Investigation Professional Fees: Eastern Technical Services St John's Nfld—engineering consultants.....				8,224	8,224
Terrenceville—Proposed Wharf Professional Fees: Geotechnical Assoc Ltd St John's Nfld—engineering consultants.....				9,674	9,674
<i>Quebec</i>					
Anse à Valteau—Dredging Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,795	2,795

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Advance Planning—Continued					
Quebec—Concluded					
Grande Vallée—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,392	2,392
Gross Ile—Ct� de Bonaventure—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,594	2,594
Marsui—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,596	2,596
Miguasha—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,397	2,397
Paspebiac—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,790	2,790
Pointe au Loup—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,594	2,594
Rivi�re au Renard—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,296	2,296
St Godefroi—Dredging					
Professional Fees: Jean-Marie Marquis Rimouski Que—engineering services.....				2,388	2,388
Ontario					
Abatement and control of pollution from dredging activities in the Great Lakes—Part of Canada-USA Water Quality Agreement 1971					
Professional Fees:					
Acres Consulting Services Ltd Niagara Falls Ont—engineering services.....				33,415	33,415(f)
Barter Steel Co Ltd Toronto Ont—engineering services.....				17,346	17,346(f)
Dean Construction Tecumseh Ont—engineering services.....				15,130	15,130(f)
Ferguson Industries Ltd Pictou NS—engineering services.....				7,320	7,320(f)
Kenwood Controls & Equipment Ottawa Ont—engineering services.....				9,576	9,576(f)
Shorewall Co Toronto Ont—engineering services.....				21,756	21,756(f)
Goderich—Harbour Study					
Professional Fees: Department of Environment Ottawa Ont—engineering services.....				4,000	4,000
Kincardine—Harbour Study					
Professional Fees: Department of Environment Ottawa Ont—engineering services.....				2,000	2,000(f)
Rental of Flume					
Professional Fees: National Research Council Ottawa Ont—engineering services.....				8,025	8,025
Alberta					
Fort Chipewyan—Proposed Harbour Development					
Professional Fees: Thurbur Consultants Edmonton Alta—site investigation.....				9,778	9,778
British Columbia					
Fraser River—Sediment Study					
Professional Fees: BC Research Vancouver BC—silt tagging methods.....				24,914	24,914
General					
Dalhousie Deep Cove Tormentine—Wave Study					
Professional Fees: Department of Environment Ottawa Ont—engineering services.....				9,000	9,000(f)
Earthquake Design Study					
Professional Fees: William Trow Assoc (Hamilton) Ltd Hamilton Ont—engineering services.....				5,500	5,500
Offshore Oil Rig Study					
Professional Fees: Department of Environment Ottawa Ont—engineering services.....				20,000	20,000(f)

Public Works—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Advanced Planning—Concluded					
General—Concluded					
Wave Climate Study					
Professional Fees: Department of Environment Ottawa Ont—engineering services.....				20,000	57,600
TRANSPORTATION AND OTHER ENGINEERING PROGRAM—Capital expenditure including expenditures on works on other than Federal property					
Transportation Facilities					
Newfoundland					
Terra Nova National Park—Paving Trans Canada Highway.....			750,000		
Contract: Diamond Const (1961) Ltd Fredericton NB.....	1,572,865	1973-74		821,627	821,627
New Brunswick					
Matapedia—Interprovincial Bridge NB—Que—Federal Government Share.....			800,000		
Contracts:					
Bridge & Tank Co of Canada Ltd Hamilton Ont.....	745,800	1972-73		418,664	745,800(f)
Gaffney Quebec Ltd Stratford Ont.....	610,567	1972-73		86,277	610,567(f)
Simard & Denis Inc Ville de Laval Que.....	262,226	1973-74		262,226	262,226
St Leonard—Van Buren Maine International Bridge—Federal Government Share.....					
Contract: Cianbro Corp Pittsfield Maine USA.....	757,889	1971-72		1,543	757,889(f)
Quebec—Capital Region					
Notre-Dame du Nord—Des Quinze River Bridge Reconstruction Contract: W D Lafamme Ltd Ottawa Ont (Amends reporting in 1972-73 Public Accounts).....	1,136,516	1971-72		31,722	1,136,516(f)
Professional Fees: Golder & Assoc Mississauga Ont—consulting geotechnical engineers review claims.....				4,198	4,198(f)
Alberta					
Banff National Park—Four Laning Trans Canada Highway Mile 0-48.....			425,000		
Professional Fees: Lombard North Planning Calgary Alta—environmental impact study (Amends reporting in 1972-73 Public Accounts).....	186,000	1972-73		55,125	114,025
British Columbia					
New Westminster—Front Street Grade Separation.....			400,000		
Contract: City of New Westminster New Westminster BC (Amends reporting in 1972-73 Public Accounts).....	1,275,000	1972-73		819,817	1,045,308
Yukon Territories					
Northwest Highway System—Reconstruction Mile 206-232.....			2,140,000		
Contract: New West Construction Co Ltd Edmonton Alta.....	3,043,603	1972-73		1,950,473	2,937,287
Northwest Highway System—Reconstruction of Bridges.....			2,000,000		
Contracts:					
Burnett McQueens Co Ltd Richmond BC.....	347,916	1973-74		268,796	268,796
Central Fabricators Edmonton Alta.....	272,519	1972-73		76,688	272,519(f)
Dillingham Corp of Canada Ltd North Vancouver BC.....	864,758	1973-74		735,380	735,380
Doug Raggan Construction Fort Saint John BC (Amends reporting in 1972-73 Public Accounts).....	323,051	1972-73		240	323,051(f)
Keen Industries Ltd Fort Nelson BC.....	120,050	1973-74		120,050	120,050(f)
E Lobe Constructing Whitehorse YT.....	345,000	1973-74		303,692	303,692
Professional Fees:					
Golden Brawner Assoc Ltd Vancouver BC—engineering services.....				9,500	9,500
Hooley Engineering Ltd Vancouver BC—engineering services				4,303	4,303
Swan Wooster Engineering Vancouver BC—engineering services (Amends reporting in 1972-73 Public Accounts)....				28,553	46,746
Northwest High System—Reconstruction and Paving Mile 83-94..			1,500,000		
Contract: Dawson Construction Ltd Vancouver BC.....	1,476,760	1973-74		1,265,792	1,265,792
Northwest Highway System—Reconstruction Mile 230.8-284.....			500,000		
Contract: Anther Construction Co Ltd Prince George BC.....	149,289	1973-74		149,289	149,289(f)

Public Works—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects					
<i>Ontario—Capital Region</i>					
Hawkesbury—Perley Bridge—Investigation					
Professional Fees: M M Dillon Ltd Ottawa Ont—condition report.....				59,043	59,043(f)
<i>Yukon Territory</i>					
Alaska Highway Mile 231-255—Reconstruction Phase I					
Contract: Hirtz Construction Ltd Fort Saint John BC.....	194,182	1972-73		1,999	194,182(f)
Advance Planning					
<i>Yukon Territory</i>					
Northwest Highway System—Reconstruction					
Professional Fees:					
F H James P Eng London Ont—engineering consultant.....				2,264	2,264
N W Survey Corp Edmonton Alta—mapping services.....				6,631	6,631
Al Wright and Assoc Whitehorse YT—engineering consultant				4,410	4,410
Public Utility Services					
<i>Yukon Territory</i>					
Whitehorse—Integration of Federal and City Water Systems					
Contracts:					
City of Whitehorse Whitehorse YT (Amends reporting in 1972-73 Public Accounts).....	178,046	1971-72		5,090	178,046(f)
General Enterprises Ltd Whitehorse YT.....	975,399	1971-72		127,834	975,399(f)
Professional Fees: T H Newton Engineering Ltd Edmonton Alta—engineering consultant.....				1,926	32,471

Regional Economic Expansion

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Newfoundland</i>					
*Burgeo					
Gorman, Butler and Associates					
Consultants re: Water supply system.....	115,000	1966-67		911	106,313
*Ramea					
Babb Construction Ltd					
Water supply system.....	458,800	1968-69		4,801	454,432
<i>Manitoba</i>					
Brandon					
Nelson River Construction Co Ltd					
Watermain and storm sewer construction.....	**598,985	1971-72	33,479	935	566,441
Watermain and domestic sewer construction.....	**524,311	1972-73	193,630	177,446	508,126
Watermain and domestic sewer construction.....	365,590	1972-73	121,663	102,875	346,801
Storm sewer and drainage ditch construction.....	131,679	1973-74	131,679	116,829	116,829
V K Mason Construction Ltd					
Sewage disposal plant construction.....	789,923	1973-74	789,923	525,487	525,487
Beausejour					
Nelson River Construction Co Ltd					
Water and sewer extensions.....	113,982	1973-74	113,982	56,066	56,066
Dauphin					
Nelson River Construction Co Ltd					
Water supply and waste disposal facilities construction.....	275,642	1973-74	275,642	249,059	249,059
Minnedosa					
C & C Construction Co Ltd					
Watermains and domestic sewer construction.....	104,041	1973-74	36,000	35,039	35,039
Roblin					
John Kehler Enterprises Ltd					
Community pasture land clearing.....	110,850	1973-74	110,850	51,284	51,284
Selkirk					
Nelson River Construction Co Ltd					
Sewage collection system construction.....	459,163	1973-74	59,163	34,319	34,319
The Pas					
Borger Industries Limited					
Widening and surfacing road.....	378,050	1973-74	378,050	118,870	118,870

Regional Economic Expansion—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Saskatchewan					
Moose Jaw					
City of Moose Jaw					
Watermains and sanitary sewer mains construction.....	341,325	1973-74	200,000	62,853	62,853
Swift Current					
Piggott Construction Ltd					
Water storage reservoir construction.....	162,328	1973-74	162,328	143,370	143,370
Alberta					
Calgary					
Cana Construction Co Ltd					
Canal headgate and shiceway abutment.....	600,693	1973-74	500,000	263,947	263,947
Carseland					
Cana Construction Co Ltd					
Carseland Dam—main works.....	4,172,392	1971-72	237,822	78,190	4,012,760
Great West Steel Industries					
Carseland Dam—gates and hoists.....	**141,147	1972-73	44,472	24,103	122,047

Solicitor General

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Correctional Services					
Atlantic Region					
Springhill Medium Security Institution Nova Scotia					
Blunden Construction					
*Improved security construction.....	289,160	1973-74		138,797	138,797
Metal Buildings Ltd					
*Recreation building.....	**109,090	1972-73		54,816	109,090
Dorchester Penitentiary New Brunswick					
Norcon Construction Ltd					
*Renovations to building "B6".....	120,096	1973-74		102,088	102,088
Quebec Region					
Laval					
Duquette Construction Ltd					
*Additions and modifications—Special correctional unit.....	224,654	1973-74		224,654	224,654(f)
Northal Construction Ltd					
*General modifications—Federal training centre.....	101,622	1973-74		101,622	101,622
Universal Pipe Line Welding Co Ltd					
*Boilerhouse and services reconstruction—Penitentiary complex.....	450,003	1966-67		1,814	450,003(f)
Cowansville					
Alftar Construction Inc					
*Addition to cell blocks—8—9—10—11.....	209,018	1973-74		144,793	144,793
Laval—Ste Anne des Plaines—Cowansville					
Bel-Air Fences Ltd					
*Additional security—various institutions.....	318,741	1973-74		245,726	245,726
Ontario Region					
Kingston					
Smith Building Systems and Supply Ltd					
*Staff College addition—classroom/gymnasium wing.....	438,036	1973-74		149,179	149,179
Millhaven Institution					
J S Electric Ltd					
*Exterior security fence lighting.....	**135,193	1972-73		110,913	113,108
Beaver Creek Correctional Camp					
Elrose Construction Co					
*New dining hall and kitchen.....	210,696	1973-74		66,810	66,810
Joyceville Institution					
Frost Steel and Wire Company Ltd					
*Additional perimeter fencing.....	427,076	1973-74		137,000	137,000
Warkworth Institution					
Supreme Fence Ltd					
*Additional perimeter fencing.....	189,580	1973-74		90,804	90,804
Miron—Wiggers Construction Ltd					
*Addition to living units.....	120,699	1973-74		87,359	87,359

*Contracts incurred on our behalf by the Department of Public Works

Solicitor General—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Western Region</i>					
Stony Mountain Manitoba					
H J Funk and Sons Ltd.....					
*Sick bay and disassociation unit.....	**674,269	1971-72		9,848	674,269(f)
*Reception and induction centre.....	196,855	1973-74		158,949	158,949
Prince Albert Saskatchewan					
Pearson Western Ltd					
*Sick bay.....	395,418	1973-74		159,481	159,481
Drumheller Alberta					
McLellen Supply Ltd.....					
*Improved security.....	249,227	1973-74		124,951	124,951
Kainai Industries Ltd					
*Portable building accommodations.....	**132,206	1972-73		52,346	132,206(f)
Green Construction Company Ltd					
*Housing Units.....	133,740	1973-74		86,750	86,750
Bowden Alberta					
Province of Alberta					
Acquisition of land.....				2,350,000	2,350,000
W R Sandquist Construction Ltd.....					
*Security fence.....	436,329	1973-74		146,909	146,909
<i>Pacific Region</i>					
New Westminster					
Seaward Construction Ltd					
*Alterations to chapel and installation of showers in cell block..	142,774	1973-74		142,774	142,774(f)
Mission					
Artisan Industries					
*Portable building accommodation.....	**183,742	1972-73		4,931	183,742(f)
Matsqui					
Seaward Construction Ltd					
*Alterations to living unit and disassociation wing—Female satellite.....	131,933	1972-73		22,032	131,933(f)
Mott Electric Ltd					
*Video Motion surveillance system Regional Medical Centre....	115,453	1973-74		115,453	115,453(f)
C H E Williams Co Ltd					
*Improved fence and yard lighting Regional Medical Centre....	136,340	1973-74		46,250	46,250
Royal Canadian Mounted Police					
<i>New Brunswick</i>					
Moncton					
Parsons Construction Co Ltd					
*Alterations to detachment quarters.....	240,322	1973-74		240,322	240,322
<i>Nova Scotia</i>					
Halifax					
The Foundation Co of Canada Ltd					
*Divisional headquarters.....	2,009,241	1973-74		811,469	811,469
Truro					
D & E Industries Ltd					
*Alterations to detachment.....	212,534	1973-74		212,534	212,534
<i>Prince Edward Island</i>					
Charlottetown					
Bagnall's Mills Ltd					
*Alterations to barracks.....	125,656	1972-73		29,723	122,425
<i>Newfoundland</i>					
Mary's Harbour					
B V Woodworkers Ltd					
*Detachment building.....	178,600	1973-74			
<i>Quebec</i>					
Montreal					
Beaver, Cook & Leitch Ltd					
*Divisional headquarters.....	7,294,631	1971-72		1,134,143	7,287,193
<i>Ontario</i>					
Toronto					
George Shuter Development Ltd					
*Purchase of land.....				530,000	530,000

*Contracts incurred on our behalf by the Department of Public Works

Solicitor General—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Royal Canadian Mounted Police—Concluded					
<i>Manitoba</i>					
Norway House					
Norland Construction Ltd					
*Cell and office complex.....	256,261	1971-72		10,132	256,261(f)
<i>Saskatchewan</i>					
Buffalo Narrows					
McNevin Construction Ltd					
*Detachment quarters.....	168,512	1972-73		168,512	168,512
Cumberland House					
Bomac Construction Ltd					
*Detachment renovations.....	211,788	1972-73		211,788	211,788
La Loche					
McNevin Construction Ltd					
*Detachment quarters.....	150,772	1972-73		60,440	149,283
Prince Albert					
Smith Bros & Wilson Ltd					
*Construction of hangar.....	200,592	1972-73		46,277	200,592
Punnichy					
G Hahn Construction Ltd					
*Detachment renovations.....	114,408	1972-73		69,175	114,408
Regina					
Smith Bros & Wilson Ltd					
*Construction of museum.....	664,586	1972-73		664,586	664,586(f)
*Crime Lab Air Conditioning.....	121,167	1973-74		121,167	121,167
*100 Meter range.....	477,710	1973-74		477,710	477,710
Bird Construction Co Ltd					
*Alterations to "C" block.....	107,832	1973-74		107,832	107,832(f)
Poole Construction Ltd					
*Academic training building.....	1,123,556	1971-72		2,301	1,123,556(f)
Comstock International Ltd					
*Electrical distribution system.....	100,159	1972-73		79,946	100,159
<i>Alberta</i>					
Blairmore					
Town of Blairmore					
*Purchase of land.....				10,700	10,700
Elk Point					
Town of Elk Point					
*Purchase of land.....				5,000	5,000
Jasper					
Arrow Management Ltd					
*Detachment quarters.....	373,430	1973-74		366,930	366,930
<i>British Columbia</i>					
Boston Bar					
United Church of Canada					
*Purchase of land.....				9,000	9,000
Fort St John					
Raymond Enterprises Ltd					
*Alterations and additions to detachment quarters.....	146,690	1972-73		15,835	146,690
Smithers					
Raymond Enterprises Ltd					
*Sub-division site.....	436,710	1973-74		51,414	51,414
Vancouver					
Seaward Construction					
*Site developpment.....	295,710	1972-73		120,710	295,710(f)
H Haebler Co Ltd					
*Crime detection laboratory.....	1,693,000	1973-74		997,892	997,892
<i>Northwest Territories</i>					
Frobisher Bay					
The Tower Co Ltd (1961)					
*Construction of hangar.....	578,811	1973-74		578,811	578,811
Yellowknife					
Poole Construction Ltd					
*Sub-division building.....	697,322	1973-74		143,597	143,597

*Awarded through the Department of Public Works

Transport

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
MARINE SERVICES					
<i>Newfoundland</i>					
Come By Chance					
Decca Radar Canada (1967) Ltd					
Harbour Radar Surveillance System.....	933,460	1973-74	706,272	235,287	235,287
Stephenville					
*J P Porter Co Ltd					
Harbour Improvements.....	**1,238,000	1972-73	967,388	967,388	1,100,632
St John's					
Canadian National Railways					
Repairs to CCGS <i>Sir Humphrey Gilbert</i>	151,415	1973-74	151,415	151,415	151,415(f)
Westinghouse Canada Ltd					
Repairs to CCGS <i>John Cabot</i>	101,553	1973-74	101,553	101,553	101,553(f)
St Barbe					
*Power Construction Ltd					
Wharf Reconstruction.....	274,244	1973-74	177,028	177,028	177,028
*Eastern Technical Services Ltd					
Professional fees—Soil Investigation.....	4,142	1973-74		4,142	4,142
<i>New Brunswick</i>					
Dalhousie					
*Foundation General Engineering Construction Co Ltd					
Construction of cargo wharf and warehouse.....	5,571,336	1973-74	935,288	935,288	935,288
Henry J Kaiser Co (Canada) Ltd					
Professional fees—Consultant—Design and Supervision.....		1973-74	349,437	349,437	349,437
*Verreault Navigation Ltd					
Dredging.....	763,991	1972-73	520,726	520,726	520,726
Saint John					
Corbett Enterprises Limited					
Construction of a gravel access road.....	115,818	1973-74	115,000	115,818	115,818(f)
Saint John Shipbuilding and Dry Dock Company Ltd					
Refit and drydocking of CCGS <i>Walter E Foster</i>	199,023	1973-74	118,724	199,023	199,023(f)
Refit and drydocking of CCGS <i>Narwhal</i>	**335,389	1972-73	140,000	206,791	335,389(f)
Refit and drydocking of CCGS <i>Louis S St Laurent</i>	141,986	1973-74	50,000	141,986	141,986(f)
Servo Corporation of America					
Bay of Fundy Marine Traffic Regulation System.....	213,370	1973-74		141,022	141,022(f)
<i>Nova Scotia</i>					
Chebucto					
Agatronics Ltd					
Supply and installation of automatic equipment at 4 light-stations.....	**111,762	1972-73	32,700	35,576	111,762(f)
Steed and Evans Maritimes Limited					
Construction of access road and paving of existing gravel access road.....	101,367	1972-73	55,000	51,367	101,367(f)
Halifax					
Decca Radar Canada (1967) Ltd					
Harbour Radar Surveillance System.....	589,348	1972-73	484,000	432,026	521,881
Dominion Aluminum Fabricating Ltd					
Construct Radar Tower.....	121,000	1973-74	130,000	108,900	108,900
Hawker Siddeley Canada Ltd					
Refit and drydocking of CCGS <i>Edward Cornwallis</i>	132,575	1973-74	75,000	132,575	132,575(f)
Refit and drydocking of CCGS <i>Labrador</i>	333,317	1973-74	200,000	333,317	333,317(f)
Refit and drydocking of CCGS <i>John A MacDonald</i>	131,426	1973-74	120,000	131,426	131,426(f)
Drydocking of CCGS <i>John A MacDonald</i>	175,470	1973-74		175,470	175,470(f)
Sydney					
*Built Environment Co-ordinators					
Professional fees-consultants.....	3,000	1973-74	2,952	2,952	2,952(f)
*Sims and Gavel					
Professional fees-architects.....	30,974	1973-74	30,974	7,824	7,824
Tancook Island					
Mason Boats Ltd					
Construction of 52 foot wooden workboat.....	100,800	1973-74	40,320	40,320	40,320
<i>Prince Edward Island</i>					
Charlottetown					
Canadian National (Nfld) Dockyard					
Refit and drydocking of CCGS <i>Wolfe</i>	219,928	1973-74	100,000	219,928	219,928(f)

*Awarded through the Department of Public Works

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Prince Edward Island—Concluded</i>					
<i>Georgetown</i>					
Prince Edward Island Lending Authority					
Four 44' shore based lifeboats.....	1,060,679	1972-73	593,203	593,203	1,060,679(f)
<i>Souris</i>					
*Diamond Construction (1961) Ltd					
Terminal Development Dock and Service Facilities.....	1,075,409	1973-74	358,652	358,652	358,652
*The JP Porter Company Ltd					
Dredging.....	245,815	1973-74	245,815	245,815	245,815(f)
<i>Quebec</i>					
<i>Cap-à-la-Roche</i>					
Société de dragage Richelieu Inc					
Dredging.....	2,699,290	1972-73	581,000	580,322	2,587,010
<i>Cap Gribane and Cap Brule</i>					
Hydro Quebec					
Install electricity line.....	104,000	1972-73	40,000	40,000	40,000
<i>Cap Santé et Batiscan</i>					
Société de dragage Richelieu Inc					
Dredging.....	181,441	1973-74	124,480	101,054	101,054
<i>Chicoutimi—St Fulgence</i>					
Société de dragage Richelieu Inc					
Dredging.....	288,000	1973-74	288,000	314,168	314,168(f)
<i>Ile aux Coudres</i>					
Walsh Canadian Construction Co Ltd					
Construct lightpier.....	560,593	1965-66	29,267	29,267	544,984
<i>Lake St Peter</i>					
St Maurice Dredging					
Dredging.....	185,760	1973-74	185,760	201,392	201,392(f)
Walsh Quebec Construction Co Ltd					
Construct two range light piers.....	**708,720	1972-73	28,720	28,720	710,320(f)
<i>Longue Pointe</i>					
La Societe De Dragage Richelieu Inc					
Dredging for new anchorage.....	1,155,490	1973-74	1,089,279	584,709	584,709
<i>Montreal</i>					
<i>Canadian Vickers</i>					
Repairs CCGS <i>NB McLean</i>	232,933	1973-74	232,933	232,933	232,933(f)
Drydocking and Repair CCGS <i>Sir William Alexander</i>	**209,252	1972-73	90,000	34,659	209,252(f)
Drydocking on Refit CCGS <i>Louis S St Laurent</i>	130,249	1973-74	240,000	130,249	130,249(f)
Major Repairs and alterations and additions CCGS <i>McLeod Rogers</i>	531,371	1973-74	531,371	571,371	571,371(f)
<i>WF Walsh</i>					
Major repairs and alterations and additions of CCGS <i>D'Iberville</i>	245,836	1973-74	245,885	245,836	245,836(f)
Major repairs to CCGS <i>Montcalm</i>	110,183	1973-74	110,183	110,183	110,183(f)
<i>Pointe Du Lac</i>					
Walsh Quebec Construction Co Ltd					
Construct Light Pier Curve No 3.....	598,000	1973-74	598,000	577,439	577,439
<i>Quebec</i>					
*Delmont Construction Ltd					
Construction of workshop.....	*1,533,395	1972-73	551,777	551,777	1,533,395
Construction of heliport and garage.....	**548,617	1972-73	206,955	206,955	548,617
*Tessier et Corriveau					
Professional fees-consulting service.....		1970-71		125,918	125,918
<i>St Jean</i>					
Marine McNamara Porter Consortium 10					
Dredging.....	20,860,000	1971-72	8,000,000	7,908,875	15,792,255
<i>Ontario</i>					
<i>Goderich</i>					
*Birmingham Construction Ltd					
Construct retaining wall.....	159,731	1973-74	143,519	143,519	143,519
<i>*Golder Associates</i>					
Professional fees-additional borings and report.....	4,570	1973-74		4,570	4,570
Subsurface investigation.....	3,500	1973-74		3,337	3,337
<i>Lake St Francis</i>					
Ruliff Grass Ltd					
Construct lightpiers.....	391,206	1973-74	280,000	209,786	209,786

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
\$			\$	\$	\$
British Columbia					
Haddington Reef					
Fraser River Pile Driving Co Ltd					
Construction of a re-inforced concrete pier.....	167,271	1973-74	150,000	168,393	168,393(f)
Vancouver					
Allied Shipbuilders Ltd					
Buoy and Supply Vessel for Western Arctic and Mackenzie River.....	2,479,534	1973-74	500,000	371,930	371,930
Decca Radar Canada (1967) Ltd					
Harbour Surveillance.....	155,829	1972-73	350,000	133,273	133,273
John Manly Ltd					
Pilot Boat.....	259,865	1972-73	5,197	5,197	259,865
Victoria					
Yarrows Ltd					
Drydocking and refit CCGS Vancouver.....	165,422	1973-74	167,000	165,422	165,422(f)
Northwest Territories					
Hay River					
Prairie West Construction Ltd					
Extension to Marine Services Building.....	146,000	1973-74	134,000	112,446	112,446
General					
Various					
Bell Helicopter Co					
Supply of parts and exchange components.....		1973-74	200,880	208,880	208,880
Two Bell Model 212 Helicopters.....	1,355,272	1973-74	687,855	687,855	687,855
Five Bell Model 206B Jetranger II Helicopters.....	788,539	1973-74	788,539	788,539	788,539(f)
Two Bell Model 206B Helicopters One Bell Model 212 Helicopter.....	918,439	1972-73	1,164	1,164	918,439(f)
One Bell Standard Model 212 Helicopter.....	712,162	1971-72	415	415	687,704
Bennett Pollution Controls Ltd					
Offshore oil boom.....	162,360	1972-73	36,044	36,044	160,944
Inshore oil boom.....	191,610	1973-74	191,610	191,610	191,610(f)
Breton Industrial and Marine Ltd					
Build two Pilot Boats.....	507,360	1972-73	431,265	431,265	431,265
Canadian General Electric Co Ltd					
VHF radio telephone systems for lighthouses.....	**470,775	1971-72	166,227	166,227	459,788
One Propulsion Machinery package for "R" Class icebreaker	4,271,519	1973-74	995,170	995,170	995,170
Canadian Motorola Electronics Co					
Pollution contingency communications equipment.....	**141,683	1972-73	26,529	26,529	141,683(f)
Collins Radio Co of Canada Ltd					
Maritime Mobile HF/SSB Communications Systems.....	1,794,589	1972-73	730,120	730,120	1,310,681
Colt Industries (Canada) Ltd					
Parts for CCGS Labrador.....	257,584	1972-73	257,584	257,584	257,584(f)
Eastern Equipment Ltd					
Construct four 44' Shorebased Lifeboats.....	1,039,271	1973-74	51,386	51,386	51,386
German & Milne					
Study on the application of turbines to Canadian Coast Guard ships.....	**245,551	1972-73	193,551	193,551	245,551(f)
Design and specifications for a heavy icebreaker.....	**151,080	1972-73	3,124	3,124	147,780
Hewlett Packard (Canada) Ltd					
Automatic Loran A Stations.....	123,229	1973-74	123,022	123,022	123,022
Jackson-Talbot & Associates Ltd					
Development of noise control procedures, techniques and standards regarding noise levels on vessels engaged in towing.....	110,000	1973-74	60,000	60,000	60,000
Walter Kidd and Co of Canada Ltd					
Automatic halogenated fire suppression systems.....	268,538	1973-74	123,069	123,069	123,069
Lingenfelter Applied Technology Inc					
Twelve AN/FPN-53 Loran A Timer sets.....	189,720	1973-74	189,174	189,174	189,174
Mechron Engineering Products Ltd					
Triple screw generator systems.....	**2,255,407	1972-73	1,867,866	1,867,866	2,089,549(f)
Northern Associates (Holdings) Ltd					
Study on use of sub surface and semi-submersible vessels.....	155,400	1972-73	55,400	55,400	155,400(f)
Ocean Science & Engineering Inc					
Three air-deliverable anti pollution pumping systems.....	333,028	1973-74	333,028	323,037	323,037(f)
Ruston Diesels Ltd					
Three Marine diesel generator sets.....	200,442	1973-74	37,496	37,496	37,496
Sperry Gyroscope Ottawa Division					
Event recorders.....	250,227	1972-73	783	783	246,076

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>General—Concluded</i>					
Sperry Rand Canada Limited..					
Three X-BAND Sperry Mark 16 Marine Radar Systems.....	110,210	1973-74	104,045	104,045	104,045
Department of Transportation United States Coast Guard					
Twelve Loran A Monitor receiving sets.....	181,000	1973-74	178,668	178,668	178,668(f)
Vapor Canada Limited					
Lamp changers, solid state flashers and sunswitches.....	101,200	1972-73	19,646	19,646	19,646
<i>AIR TRANSPORTATION</i>					
<i>Newfoundland</i>					
<i>Deer Lake</i>					
Diamond Construction (1961) Ltd					
Extension to Runway 08-26 and related work.....	485,551	1973-74	513,800	485,551	485,551(f)
<i>Gander</i>					
Diamond Construction (1961) Ltd					
Additional development at airport.....	2,036,506	1971-72	45,380	45,330	2,036,506(f)
J C Pratt and Company					
Supply and install security fence.....	188,210	1973-74	190,000	188,210	188,210(f)
<i>Goose Bay</i>					
Nordbec Construction Ltd					
Construct Air Terminal Building.....	507,000	1973-74	392,600	446,325	446,325
<i>St John's</i>					
Beck Construction Ltd					
Construct Electrical Centre.....	358,900	1973-74	150,200	136,010	136,010
Construct Operations Building and Tower.....	1,182,100	1973-74	102,900	29,825	29,825
McNamara Corporation of Nfld Ltd					
Construction of hard surface ramp.....	625,000	1973-74	620,500	621,750	621,750
Nordbec Construction					
Construct Localizer Antenna.....	119,150	1973-74	114,600	118,708	118,708
Shorts Construction Ltd					
Additional Development at Airport.....	161,400	1973-74	136,000	133,256	133,256
<i>Wabush</i>					
Norbec Construction					
Modification of Air Terminal Building.....	156,126	1972-73	8,000	7,725	156,126(f)
<i>Nova Scotia</i>					
<i>Halifax</i>					
Boyd and Garland Construction					
Sewage Treatment Plant.....	207,200	1973-74	214,000	184,015	184,015
Cameron Contracting Ltd					
Renovate and extend Air Terminal Building.....	706,905	1972-73	518,700	447,815	706,905(f)
Foundation Maritime Ltd					
Construction of Localizer Antenna.....	122,000	1973-74	120,400	120,626	120,626
Martell Construction Ltd					
Strengthening of Taxiway.....	288,757	1973-74	750	747	288,754(f)
Modern Construction Ltd					
Security Fence.....	234,552	1973-74	240,000	234,552	234,552(f)
<i>Sydney</i>					
Cromarty Construction Ltd					
Renovate Air Terminal Building.....	138,600	1973-74	120,715	125,737	125,737
<i>Prince Edward Island</i>					
<i>Charlottetown</i>					
Delta Electric Co Ltd					
Install airport lighting and power facilities.....	281,500	1972-73	2,500	2,520	278,684
<i>New Brunswick</i>					
<i>Moncton</i>					
Black and MacDonald Ltd					
Supply and install underground cables.....	174,300	1973-74	164,300	155,015	155,015
<i>Saint John</i>					
Goodyear Paving Ltd					
Construction sewage disposal system.....	113,000	1973-74	115,000	112,132	112,132
<i>Quebec</i>					
<i>Baie Comeau</i>					
Nordbec Construction Inc					
Construct electrical centre and runway lighting system.....	108,190	1973-74	98,850	108,190	108,190(f)

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Quebec—Concluded					
Fort Chimo					
Les Developpements Du Nord-Est Ltee					
Construct Electrical Centre.....	298,227	1973-74	287,814	287,814	287,814
Harrington Harbour					
Lang Construction					
Gravel runway.....	707,562	1972-73	29,200	29,199	707,562(f)
Mirabel					
Arno Electric Ltd					
Prefabricated buildings.....	123,144	1973-74	89,500	123,144	123,144(f)
Bail Ltd					
Construction Control Tower.....	2,144,500	1973-74	1,880,300	1,772,013	1,772,013
Alphonse Gratton					
Construct Radar Station.....	204,039	1973-74	175,000	175,470	175,470
Montcalm Construction Inc					
Access roads.....	277,000	1973-74	277,000	250,781	250,781
Quebec					
Les Constructions du St Laurent Ltd					
Prolongation of runway.....	1,156,062	1973-74	34,000	34,198	34,198
Poudrier and Bouley Limitee					
Air Terminal Building.....	2,251,771	1972-73	140,000	135,961	2,251,771(f)
Modification Air Terminal Building.....	510,700	1973-74	150,000	143,867	143,867
Transit Construction					
Roof repairs.....	124,135	1973-74	120,000	122,425	122,425
Tri-Bec Inc					
Modification of Underground Services					
Air Terminal Building.....	534,255	1971-72	5,000	4,739	534,255(f)
Union des Carrieres and Paving Ltd					
Runway improvements.....	179,329	1973-74	179,500	179,329	179,329
Carpark and access roads.....	400,642	1972-73	100,000	102,795	400,642(f)
Sorel					
Interstate Paving					
Gravel runway.....	235,000	1972-73	34,285	34,287	233,115
Ontario					
Chapleau					
MJ Labelle Co Ltd					
Airport development.....	109,850	1973-74	40,000	39,200	39,200
Hamilton					
Cayuga Materials and Construction					
Strengthen runway 11-29.....	430,000	1973-74	540,000	421,530	421,530
London					
Tonland Hewitson					
Additional development at Airport.....	804,478	1973-74	576,200	804,478	804,478(f)
Ottawa					
Black and McDonald Ltd					
Upgrade runway.....	116,518	1973-74	111,000	70,000	70,000
Coady Construction Ltd					
Airport Stores Building.....	125,583	1973-74	75,000	75,624	75,624
Expanso Construction Ltd					
Condensate Line.....	114,100	1973-74	114,000	113,776	113,776
MJ Lafortune Construction Ltd					
Air Traffic Control Centre.....	790,930	1973-74	725,000	741,061	741,061
HJ McFarland Construction Ltd					
Additional Development at Airport.....	114,976	1973-74	110,000	109,578	109,578
Car park and roadway.....	196,407	1973-74	174,400	182,385	182,385
Normand and Fleming Ltd					
Additions to alterations to Air Terminal Building Phase 5.....	925,450	1971-72	35,000	34,775	952,358
Sudbury					
Acme Building and Construction Ltd					
New Terminal Building.....	575,410	1972-73	350,000	363,943	575,410(f)
Pioneer Construction Co (1967) Ltd					
Car Park, roads and related work.....	475,409	1972-73	290,000	280,924	447,026
Water and sewage facilities.....	306,575	1973-74	308,000	306,575	306,575(f)
Timmins					
M Sullivan and Sons Ltd					
Air Terminal Building.....	925,670	1972-73	371,300	377,927	925,670(f)
Airport lighting.....	183,526	1972-73	154,560	116,413	183,526(f)

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
Manitoba					
St Andrews					
Robisko Construction Ltd					
Equipment garage.....	159,440	1973-74	100,000	20,775	20,775
The Pas					
McNichol Construction Ltd					
Sewage Disposal System.....	171,420	1973-74	171,420	30,971	30,971
Thompson					
Asphalt Services					
Extend Runway 05-23.....	130,831	1973-74	130,492	117,270	117,270
Peter Leitch Construction					
Construct Control Tower.....	332,148	1973-74	332,148	162,950	162,950
Poole Engineering..					
Additional Development at Airport.....	710,388	1972-73	9,500	6,285	705,233
Saskatchewan					
Regina					
BA Construction					
Additional Development at Airport.....	229,253	1973-74	229,088	202,112	202,112
Bird Construction					
Renovations to Terminal Building.....	318,889	1973-74	150,000	63,276	63,276
Hildsen and Co Ltd					
Firehall.....	193,719	1973-74	193,719	125,701	125,701
Saskatoon					
Asphalt Services					
Roads and car park.....	211,711	1973-74	211,711	69,830	69,830
Piggott Construction Ltd					
New Terminal Building.....	1,836,570	1973-74	400,000	275,087	275,087
Additional Development at Airport.....	242,563	1973-74	242,453	210,754	210,754
J Holliday Scott and M Desmond Paine					
Supervision of Terminal Building Construction.....	192,237	1973-74	192,237	122,115	122,115
Alberta					
Calgary					
BACM Construction					
Parallel taxiways.....	3,519,418	1973-74	1,528,014	1,528,014	1,528,014
Gallelli-Canfarge Ltd					
Service Buildings.....	122,600	1973-74	105,272	105,272	105,272
Terrain Construction					
Terminal Building Site Work.....	118,743	1973-74	118,743	118,743	118,743(f)
Main Storm Sewer Outfall.....	1,005,258	1973-74	206,012	210,780	210,780
Vanark Construction					
Relocate Surveillance Radar.....	139,637	1973-74	100,120	100,120	100,120
Wappel Concrete and Construction Co					
East Parallel Taxiway for Runway 16-34.....	2,127,783	1972-73	1,207,200	1,196,508	2,127,783(f)
Edmonton					
Graham Construction					
Terminal Surveillance Radar.....	136,855	1973-74	136,855	136,855	136,855(f)
Huber Electric					
Runway Lighting.....	145,278	1973-74	141,310	141,310	141,310
Mathews Conveyor Co.]					
Baggage System Modifications.....	101,624	1973-74	101,624	101,624	101,624(f)
Norman Neilson Construction					
Baggage System Modification.....	136,855	1973-74	136,855	136,855	136,855(f)
The Steel Company of Canada					
New Chain Link Fencing and Related Work.....	252,325	1972-73	20,553	20,553	250,982
Grande Prairie					
Camwill Construction					
New firehall and related work.....	154,767	1972-73	54,020	51,708	152,455
Everall Construction					
Rehabilitation Runway 11-29.....	379,279	1973-74	334,916	334,916	334,916
British Columbia					
Cranbrook					
Kirwood Construction Ltd					
Air Terminal Building.....	487,118	1973-74	195,700	173,760	173,760
Fort Nelson					
Norman Nilsen Construction					
Maintenance garage.....	446,418	1973-74	177,485	177,485	177,485
Kamloops					
Norspan Building Systems Ltd					
Maintenance garage.....	166,691	1973-74	175,800	166,691	166,691(f)

Transport—Continued

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
British Columbia—Concluded					
Prince George					
British Columbia Highways Department					
New access road.....	260,000	1973-74	400,000	32,400	32,400
R J Cooper Construction					
Alterations to Terminal Building.....	108,125	1973-74	26,400	24,481	24,481
Forest Construction Ltd					
Airtraffic Control Tower, Terminal and Operations Building	1,267,208	1971-72	140,000	139,245	1,267,208(f)
Vancouver					
B C Beaver Construction Co Ltd					
Aircraft Parking Apron.....	327,469	1973-74	235,500	162,706	162,706
ICR Electric Ltd					
Approach Lighting System.....	139,887	1973-74	183,000	110,688	110,688
Norsemen Construction and Engineering Ltd					
Trunk Sewer System.....	142,374	1973-74	38,000	17,757	17,757
Seaward Construction Ltd					
Radar Tower.....	133,354	1973-74	285,000	133,354	137,354(f)
Standard General Construction					
Aircraft Taxiway.....	179,453	1973-74	180,000	175,809	175,809
Northwest Territories					
Fort Simpson					
Dene Mat Construction					
Gravel stockpiling.....	154,000	1973-74	154,000	154,000	154,000(f)
Hay River					
Prairie West Construction					
Extension to Services Building.....	131,502	1973-74	111,777	111,777	111,777
Inuvik					
Poole Engineering Co Ltd					
Additional Development to Airport.....	696,072	1973-74	696,072	696,072	696,072(f)
Solar Construction Northern					
Air Traffic Control Tower.....	485,876	1973-74	485,876	485,876	485,876(f)
Resolute					
Arctic Resources Ltd					
Runway Extension.....	223,896	1973-74	223,620	223,896	223,896(f)
Yellowknife					
Poole Construction					
Alterations to Terminal Building.....	164,704	1972-73	1,633	1,633	157,580
Poole Engineering Co Ltd					
Taxiway and Aircraft Parking Apron.....	229,015	1973-74	229,105	229,105	229,105(f)
Yukon Territory					
Watson Lake					
Cavan Construction					
Terminal Building.....	100,913	1973-74	94,058	94,058	94,058
Norman Nilsen Construction					
Air Navigation Building.....	223,200	1973-74	215,670	215,670	215,670
General					
Headquarters					
Ail, A Division of Cutler-Hammer Inc					
Supply of Secondary Surveillance Radar Digitizers, Remot- ing and Display Systems.....	1,551,227	1970-71	80,000	77,652	1,551,227(f)
CAE Electronics Ltd					
Joint Enroute Terminal System.....	18,650,653	1973-74	1,500,000	1,256,000	1,256,000
Canadian General Electric Co Ltd					
Supply of VHF/AM Receivers, Instruction Manuals and Kits	207,556	1970-71	35,000	32,425	207,556(f)
Supply of 20W Transmitters, Station Spares and Manuals.....	122,002	1970-71	25,000	24,967	122,002(f)
Supply of UHF Radio Link Systems.....	171,393	1973-74	150,000	143,500	143,500
Collins Radio of Canada Ltd					
Supply of a Traffic Control Communications System.....	750,920	1973-74	75,000	69,927	69,927
Garrett Manufacturing Limited					
Supply of Flight Inspection Tracker Telemetry Air and Ground Systems.....	368,114	1972-73	200,000	191,058	262,232
Leigh Instruments Limited					
Supply of Secondary Radar Digitizers for Various Airports....	3,233,655	1972-73	1,000,000	974,336	1,292,534
Supply of Weather broadcast equipment.....	249,587	1973-74	50,000	30,296	30,296
Mitsubishi Electric Corporation					
Supply Airport Surface Detection Radar.....	335,717	1973-74	25,000	22,556	22,556
Nautical Electronic Laboratories Ltd					
Supply 500 Watt Aeronautical Beacon Systems.....	439,913	1973-74	440,000	439,913	439,913(f)

Transport—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
General—Concluded					
Headquarters—Concluded					
Philips Electronics Industries Ltd					
Supply of Instrument Landing Systems, TB-710490 February 24, 1972, Authorized an increase of \$2,994,200 for Additional Systems and Spare Parts.....	6,945,600	1969-70	60,000	585,076	6,272,659
Raytheon Canada Ltd					
Supply of 34 VHF Distance Measuring Equipment Systems....	1,868,611	1970-71	310,000	311,204	1,868,611(f)
Supply of Visual Omni Range Systems.....	2,386,003	1969-70	440,000	430,234	2,366,973
Purchase of Airport Surveillance Radar System.....	3,664,147	1970-71	560,000	559,344	3,316,984
Supply of Radar Maintenance Plan Position Indicators.....	148,405	1973-74	125,000	124,376	124,376
CANADIAN SURFACE TRANSPORTATION ADMINISTRATION					
ADMINISTRATION					
Nova Scotia					
Caribou					
*Skyline Industries					
Ferry terminal development—Steel sheet piling.....	450,000	1973-74	423,816	423,816	423,816
Digby					
*Whitman Benn & Associates					
Consulting Services—terminal facilities.....	**436,254	1968-69	14,536	14,536	436,254
*Whitman Benn and Associates					
Consulting Services—Transfer Bridge.....	**143,273	1968-69	6,024	6,024	143,273
Prince Edward Island					
Souris					
*J P Porter Co Limited....					
Terminal development.....	245,815	1973-74	245,815	245,815	245,815(f)
*Diamond Construction (1961) Limited					
Terminal development.....	1,076,609	1973-74	358,652	358,652	358,652
Wood Island					
*Morrison & MacRae Limited					
Terminal Improvements.....	289,636	1973-74	145,063	145,063	145,063
TRANSPORTATION DEVELOPMENT AGENCY					
Quebec					
Montreal					
Beaver, Cook and Leitch Limited					
Construction of Stolport buildings and related works.....	693,400	1973-74	700,000	685,510	685,510
Les Entrepreneurs Benta Limitée					
Piling at Stolport.....	142,099	1973-74	143,600	142,099	142,099(f)
Miron Company Limited					
Construction of Stolport runway and related works.....	1,753,373	1973-74	1,750,000	1,702,162	1,702,162
Ontario					
Ottawa					
Admiral Engineering and Construction Limited					
Construction of Stolport buildings and related works, Rockcliffe.....	663,960	1973-74	670,200	606,501	606,501
Francon Division of Canfarge Ltd					
Construction of taxiways and related works—Stolport Rockcliffe.....	663,772	1973-74	650,800	612,558	612,558

Treasury Board

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
National Research Council of Canada					
Ontario					
Ottawa					
National Science Library Building.....			5,645,000		
*Contract: V K Mason Construction Ltd.....	12,830,894	1971-72		4,218,790	12,826,747
*Professional fees:					
Shore Tilbe Henschel Irwin Toronto Ont design and supervision (includes expenditures on preliminary design started in 1965-66).....	676,545	1965-66		92,702	671,080
Shore Tilbe Henschel Irwin Toronto Ont furniture design..	75,000	1971-72		23,250	47,034
Les Laboratoires Ville Marie Montreal Que inspection.....	12,500	1972-73		8,559	12,110

*Denotes contract awarded by Department of Public Works

Treasury Board—Concluded

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Continued</i>					
<i>Ottawa—Concluded</i>					
D W Graham & Associates Ottawa Ont design.....	8,440	1971-72		4,220	8,440
Kurtz & Steel Ltd Ottawa Ont monitoring service.....	20,000	1971-72		3,254	23,254
Jean Noel Toronto Ont artwork.....	18,000	1972-73		12,600	16,200
Joyce Weiland Toronto Ont artwork.....	9,000	1972-73		3,600	8,100
Glen Lewis Toronto Ont artwork.....	13,000	1972-73		5,200	11,700
Michael Hayden Toronto Ont artwork.....	20,554	1972-73		8,554	18,554
Noboo Kubota Toronto Ont artwork.....	18,000	1972-73		7,200	16,200
Douglas Benthall Toronto Ont artwork.....	22,000	1972-73		8,800	19,800
Robin McKenzie Toronto Ont artwork.....	22,000	1972-73		8,800	19,800
Shore Tilbe Henschel Irwin Toronto Ont co-ordination fee on artwork.....	12,400	1972-73		5,731	10,980
Sunar Industries Limited Waterloo Ont furnishings.....	314,524	1973-74		314,524	314,524(f)
<i>Ottawa</i>					
Computer system—NRC Computation Centre					
Purchase of equipment for augmentation of computer system			611,000		
Contract: I B M Canada Ltd Toronto Ont.....	3,873,863	1969-70		611,149	3,113,189
<i>Ottawa</i>					
Montreal Road site waterlines.....			250,000		
Contract: Taggart Construction Ltd Ottawa Ont.....	104,704	1973-74		104,170	104,170
<i>Ottawa</i>					
Supply of aircraft.....			510,000		
Contract: Omni Aircraft Sales Washington D C USA.....	650,000	1973-74		653,900	653,900(f)

Veterans Affairs

Location, contractor and project	Amount of contract	Year of contract	1973-74 Estimates	1973-74 Expenditures	Expenditures to date
	\$		\$	\$	\$
TREATMENT SERVICES PROGRAM					
<i>Nova Scotia</i>					
<i>Halifax</i>					
Boyd and Garland Construction					
New Elevator service.....	207,302	1972-73		9,500	207,301
Fire escapes.....	139,000	1973-74			
<i>Quebec</i>					
<i>Montreal</i>					
Reliance Construction Co					
New facilities for Medical Ward 3B.....	376,139	1972-73		362,972	376,139(f)
General alteration to basement.....	254,097	1971-72		18,846	254,097(f)
Cooper and Son-Groupeop					
Carrier air condition.....					
Chilled water system—Phase I and II.....	218,800	1972-73		3,496	202,387(f)
<i>Ste Anne de Bellevue</i>					
Ste Anne's Hospital					
*La Cie de Construction Omego Ltd					
Chronic care unit.....	16,186,828	1968-69		70,451	16,186,828(f)
<i>Manitoba</i>					
<i>Winnipeg</i>					
J R Dupuis					
Improvement to T and U Wards Deer Lodge Hospital.....	167,901	1972-73		30,745	167,901(f)
<i>Alberta</i>					
<i>Calgary</i>					
Bennett and White (1963) Ltd					
Alterations and additions dietary department.....	578,012	1972-73		266,080	578,012(f)
Lockerbie and Hole Western Ltd					
Chilled water system.....	183,000	1973-74		174,485	174,485
Hurst Construction Co Ltd					
Alterations to ground floor.....	605,198	1973-74		497,441	497,441
Star Electric Ltd					
Emergency generator and hydro service.....	150,000	1973-74		72,500	72,500
<i>British Columbia</i>					
<i>Victoria</i>					
*Cona Construction Co Ltd					
Modification to surgical wards Phase II.....	412,500	1972-73		399,374	399,374

*Denotes contract awarded by Department of Public Works.

**Amends reporting in 1972-73 Public Accounts.

Payments of \$5,000 or over for Land and Buildings

Payee	Location	Authority	Amount
			\$
AGRICULTURE			
PRODUCTION AND MARKETING PROGRAM			
Christian Schmidt, Lena Schmidt and Messrs Sims Giffen and McKinnon.....	New Dundee Ont.....	TB 719612.....	77,500
RESEARCH PROGRAM			
Georgie Ellen Blanch MacLlory.....	Woodstock NB.....	TB 712216.....	3,100
Harvey Henderson.....	Woodstock NB.....	TB 712216.....	638
David Henderson.....	Woodstock NB.....	TB 712216.....	638
Wesley Craig.....	Woodstock NB.....	TB 712216.....	500
Ralph McKinney.....	Woodstock NB.....	TB 712216.....	2,000
COMMUNICATIONS			
George C Bandall.....	Thunder Bay Ont.....	Government Land Acquisition Regulations.....	15,831
ENVIRONMENT			
Vernon Anderson, Price James Anderson and Dorothy Hendry.....	Swan Lake BC.....	TB 726145.....	33,000
Fernand Pelletier.....	Ile Verte Que.....	TB 711197.....	14,000
Yvon Pelletier.....	Ile Verte Que.....	TB 711197.....	6,000
Rene Lafrance.....	Ile Verte Que.....	TB 711197.....	8,500
J E Malenfant.....	Ile Verte Que.....	TB 711197.....	20,000
J A Cote.....	Ile Verte Que.....	TB 711197.....	5,000
R Cote.....	Ile Verte Que.....	TB 711197.....	8,000
Dame E Filion Degagne.....	Ile de Contrecoeur.....	Departmental.....	6,165
Estate of James Hahn.....	Hahn Marsh Long Point Ont.....	TB 723853.....	120,000
Bartlet and Richardson (in trust).....	Dover Marsh Ont.....	TB 719704.....	635,000
Ida P Saulnier.....	Dundee Que.....	Departmental.....	14,200
Less than \$5,000.....	Ile Verte Que.....		8,708
County of Halifax.....	NS.....	TB 720541.....	55,000
City of Yellowknife.....	NWT.....	Department.....	49,200
Note.—The above through Department of Public Works.			
Fraser Mills.....	Antigonish NS.....	Ministerial.....	8,000
O K Falls Development Corporation.....	Vaseux Lake BC.....	TB 718280.....	213,000
D Leal Farms Ltd.....	Vaseux Lake BC.....	TB 719968.....	140,000
R Messerschmidt.....	Wilmer BC.....	TB 692776.....	34,000
Wertele.....	Wilmer BC.....	TB 692776.....	25,000
Mrs Louis.....	Wilmer BC.....	TB 692776.....	25,000
A G Scott (Estate).....	Rosewall BC.....	TB 712203.....	43,050
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Crown Assets Disposal Corp.....	La Macaza Que.....	TB 716204.....	*539,000
Crown Assets Disposal Corp.....	Rivers Man.....	TB 704438.....	*375,000
A Julian.....	Eskasoni NS.....	Departmental.....	15,232
N Simon.....	Eskasoni NS.....	Departmental.....	9,651
Mrs M Sylliboy.....	Eskasoni NS.....	Departmental.....	16,571
R F Tremblay.....	Tobique NB.....	Departmental.....	24,800
NORTHERN AFFAIRS PROGRAM			
Anglican Church of Canada— Diocese of Yukon.....	Dawson City YT.....	TB 720702.....	33,293
CONSERVATION PROGRAM			
National Parks—			
Banff—			
W Fairless.....		PC 1974-391.....	5,875
T Gottke.....		PC 1974-4/662.....	40,000
H L Gourley.....		Justice.....	6,006
L Kendall.....		PC 1974-3/662.....	43,500
Saucur & Co.....		PC 1974-2/663.....	32,500
G Dorion & J R Wilson.....		PC 1974-7/662.....	60,300
Wm C Wilson.....		PC 1974-6/662.....	29,000
L Willumsen.....		PC 1974-5/662.....	28,000

Payments of \$5,000 or over for Land and Buildings—Continued

Payee	Location	Authority	Amount
			\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded			
CONSERVATION PROGRAM—Concluded			
National Parks—Concluded			
Cape Breton Highlands—			
Crown Assets Disposal Corp.....		Government Land acquisition Regula- tions.....	14,000
J Doyle.....		PC 1971-5/462.....	15,000
Forillon—			
P Boulay.....		PC 1966-514.....	12,000
Fundy—			
Forbes Radford & Co in trust.....		TB 725761.....	65,000
Jasper—			
Annie Luella Guild.....		PC 1973-4/2667.....	48,500
Kloane—			
L Bur.....		TB 724690.....	13,480
H Fromme.....		TB 725056.....	100,000
E Smith.....		TB 724691.....	18,654
Estate of H R Thorsen.....		TB 725056.....	40,000
Norman H Ursel Associates Ltd.....		TB 726008.....	47,365
Kootenay—			
Lake Windermere Land Development...		Ministerial.....	15,772
Kouchibouguac—			
Minister of Finance New Brunswick.....		PC 1974-1420.....	875,907
J Kelly.....		TB 723834.....	33,000
Pacific Rim—			
Minister of Finance British Columbia...		TB 705369 etc.....	1,011,945
Johnston Realty in Trust.....		Ministerial.....	19,350
Millstream Timber Ltd.....		TB 725923.....	80,000
Pointe Pelee—			
C B Finlayson.....		PC 1973-5/2298.....	105,000
F Happy.....		PC 1973-5/3799.....	53,000
A & F Kearns.....		PC 1973-5/1464.....	9,000
E & A Mieduch.....		PC 1973-8/2367.....	20,000
H C & S Probert.....		PC 1974-6/462.....	6,000
R Shandro.....		PC 1973-9/2367.....	14,500
A Shultz.....		PC 1973-4/2475.....	12,000
J R Tilden.....		PC 1974-4/205.....	56,000
Prince Albert—			
M Strangways.....		PC 1974-158.....	14,500
Prince Edward Island—			
Prince Edward Land Development Corp		PC 1974-541.....	20,854
Riding Mountain—			
L I Carrothers.....		PC 1973-1495.....	9,000
Historic Sites—			
E & M Bonne.....	Winnipeg Man.....	TB 723649.....	29,000
T St Denis & Docharme.....	Montreal Que.....	TB 695112.....	50,000
La Corporation de l'évêque catholique romain de Gaspé.....	Gaspé Que.....	TB 725542.....	100,000
G Anderson & L Hedderson.....	L'Ance aux Meadows Nfld.....	Ministerial.....	16,000
Dame G Deschene-Mercier.....	Chambly Que.....	TB 724140.....	30,300
Newfoundland Exchequer.....	Port au Choix Nfld.....	Ministerial.....	40,000
M Renaud.....	Quebec Que.....	TB 725146.....	54,000
S Simkin.....	Fort Malsen Man.....	TB 726139.....	80,000
G W, G J and Wm A Thompson.....	Fort Garry Man.....	TB 723742.....	80,000
G Veilleux.....	Chambly Que.....	TB 726007.....	28,600

*Amends reporting in previous years Public Accounts

NATIONAL DEFENCE

Quebec			
Consolidated Bathurst Ltd.....	Valcartier Que.....	TB 683950 16 October 1968.....	33,000
British Columbia			
Dolke and Leentje Dykstra.....	Matsqui BC.....	TB 718812 10 May 1973.....	180,000
John and Gertrude Penner.....	Matsqui BC.....	TB 721983 6 September 1973.....	31,500
Yukon Territory			
Mackenzie Aircraft Products Limited....	Yellowknife YT.....	TB 720805 15 July 1973.....	49,000

NATIONAL REVENUE

Customs and Excise			
Robert Blanc.....	Aldergrove BC.....	TB 727260.....	28,600

Payments of 5,000 or over for Land and Buildings—Continued

Payee	Location	Authority	Amount
			\$
PUBLIC WORKS—See Section 32 for details.			
REGIONAL ECONOMIC EXPANSION			
Emma Rose Hass, Richard W Williams and Municipal District of Taber No 14.....	Bow River Alta.....	PC 1952-4253 9 October 1952.....	6,439
Richard Stringham Meeks and Richard W Williams.....	St Mary.....	TB 724122.....	39,454
The Toronto-Dominion Bank and Richard W Williams.....	St Mary.....	TB 724122.....	7,000
SOLICITOR GENERAL			
Correctional Services			
Province of Alberta.....	Bowden Alta.....	TB 724214.....	2,350,000
Royal Canadian Mounted Police			
Town of Blairmore.....	Blairmore Alta.....	Ministerial Authority.....	10,700
United Church of Canada.....	Boston Bar BC.....	VP 26449.....	9,000
Town of Elk Point.....	Elk Point Alta.....	Ministerial Authority.....	5,000
Department of National Defence.....	Halifax NS.....	TB 716033 10 May 1973.....	160,851
George Shuter Development Ltd.....	Toronto Ont.....	TB 722133 12 September 1973.....	600,000
TRANSPORT			
Department			
HEADQUARTERS PROGRAM			
Ontario			
Elm Hill Co Ltd.....	Cornwall Ont.....	TB 726540.....	330,000
Nemrac Development Ltd.....	Cornwall Ont.....	TB 726540.....	312,000
MARINE SERVICES			
British Columbia			
Victoria Machinery Depot.....	Victoria BC.....	TB 720344.....	2,250,000
Northwest Territories			
Town of Hay River.....	Hay River NWT.....	PC 1966-514 as amended.....	14,400
AIR TRANSPORTATION			
Nova Scotia			
Philip and George Khattar.....	Sydney.....	Ministerial Authority.....	10,000
Quebec			
O Gallagher Associates.....	Quebec.....	Ministerial Authority.....	9,974
Ville De St Foy.....	Quebec.....	TB 721575.....	100,000
Ontario			
Leo and Kathleen Collier.....	London.....	Ministerial Authority.....	12,000
Harry George Healey.....	Carp.....	TB 726330.....	100,000
Benjamin Marcus.....	Carp.....	TB 726329.....	104,500
A A Roberts.....	Carp.....	TB 721968.....	32,000
Alberta			
Bertram Cecil Church.....	Calgary.....	Ministerial Authority.....	8,350
G H Bruinsma.....	Calgary.....	Ministerial Authority.....	5,000
Jean Marguerite Lissner.....	Calgary.....	TB 726031.....	336,000
W C Scutter.....	Edmonton.....	Ministerial Authority.....	14,100
Yankee Valley Ranch.....	Calgary.....	TB 726146.....	480,000
British Columbia			
J Anderson.....	Richmond.....	TB 719052.....	37,296
M Banzer.....	Prince George.....	TB 719518.....	28,000
G Bicknell.....	Richmond.....	TB 719052.....	70,200
J Bolton.....	Richmond.....	TB 719052.....	69,600
J and K Brownlee.....	Richmond.....	TB 719052.....	55,611
D Bruce.....	Richmond.....	TB 719052.....	60,989
Canadian Overseas Telecommunications Corporation.....	Richmond.....	TB 719052.....	517,000
J Christie.....	Richmond.....	TB 719052.....	32,827
D G Coultek.....	Richmond.....	TB 719052.....	61,352
C and W Cranswick.....	Richmond.....	TB 719052.....	41,040

Payment of 5,000 or over for Land and Buildings—Concluded

Payee	Location	Authority	Amount
			\$
TRANSPORT—Concluded			
AIR TRANSPORTATION—Concluded			
British Columbia—Concluded			
E Doucet.....	Richmond.....	TB 719052.....	53,836
A and D Edinger.....	Richmond.....	TB 719052.....	42,240
A and H Egger.....	Richmond.....	TB 719052.....	40,710
J and M Falls.....	Richmond.....	TB 719052.....	40,020
W L Fanson.....	Richmond.....	TB 719052.....	57,851
D Gentles.....	Richmond.....	TB 719052.....	35,040
E Glover.....	Richmond.....	TB 719052.....	57,000
C Graver.....	Richmond.....	TB 719052.....	75,000
T Grayson.....	Richmond.....	TB 719052.....	66,454
Haida Helicopters.....	Pitt Meadows.....	TB 723321.....	45,000
A Hall.....	Richmond.....	TB 719052.....	43,230
H Hall.....	Richmond.....	TB 719052.....	58,800
J and B Hamalock.....	Richmond.....	TB 719052.....	66,000
B and M Hastings.....	Richmond.....	TB 719052.....	44,121
F Hingston.....	Richmond.....	TB 719052.....	40,317
J Hoette.....	Richmond.....	TB 719052.....	45,034
E Hollette.....	Richmond.....	TB 719052.....	40,633
P and A Hoshowsky.....	Richmond.....	TB 719052.....	51,240
C James.....	Richmond.....	TB 719052.....	49,788
G Jones.....	Richmond.....	TB 719052.....	50,250
H Kohne.....	Richmond.....	TB 719052.....	46,833
M and J Kolibas.....	Richmond.....	TB 719052.....	32,400
N Lowe.....	Richmond.....	TB 719052.....	43,200
F Mah.....	Richmond.....	TB 719052.....	50,050
H Meneice.....	Richmond.....	TB 719052.....	79,500
E Moore.....	Richmond.....	TB 719052.....	32,728
M McComb.....	Richmond.....	TB 719052.....	13,000
M S and M L McDonald.....	Richmond.....	TB 719052.....	445,000
A McDonald.....	Richmond.....	TB 719052.....	35,050
W McDonald.....	Richmond.....	TB 719052.....	54,944
D and N McIntyre.....	Richmond.....	TB 719052.....	55,951
E Nixon.....	Richmond.....	TB 719052.....	51,434
E Novak.....	Richmond.....	TB 719052.....	65,937
J O'Leary.....	Richmond.....	TB 719052.....	38,520
A Pearson.....	Richmond.....	TB 719052.....	47,400
J Pilmer.....	Richmond.....	TB 719052.....	40,500
Receiver General.....	Richmond.....	TB 719052.....	17,014
D Reddin.....	Richmond.....	TB 719052.....	16,055
J Reid.....	Richmond.....	TG 719052.....	40,620
Corporation of Richmond.....	Richmond.....	TB 719052.....	60,000
Richmond Board of School Trustees.....	Richmond.....	TB 719052.....	242,100
Richmond Savings and Credit Union.....	Richmond.....	TB 719052.....	6,279
I and P Schaffer.....	Richmond.....	TB 719052.....	43,851
R Summers.....	Richmond.....	TB 719052.....	63,360
H Timms.....	Richmond.....	TB 719052.....	55,700
J Walker.....	Richmond.....	TB 719052.....	72,100
D Whitaker.....	Richmond.....	TB 719052.....	65,800
G White.....	Richmond.....	TB 719052.....	42,214
VETERANS AFFAIRS			
Pacific Coast Insulation and Roofing Co Ltd.....	Victoria BC.....	Government Land Acquisition Regulations.....	6,616

Construction and Acquisition of Machinery and Equipment

	Amount		Amount
	\$		\$
AGRICULTURE		CONSUMER AND CORPORATE AFFAIRS	
Department		ADMINISTRATION AND INFORMATION SERVICES PROGRAM	
ADMINISTRATION PROGRAM		Scientific equipment.....	2,98
Data processing equipment.....	189,307	Furniture and fixtures.....	897,03
Motor vehicles.....	16,975	Office machines and equipment.....	188,093
Office Equipment and furnishings.....	234,277	Other equipment.....	58,827
Other equipment.....	6,086		1,146,944
	446,645		
RESEARCH PROGRAM		CONSUMER AFFAIRS PROGRAM	
Agricultural equipment.....	420,738	Scientific equipment.....	260,604
Motor vehicles.....	222,492	Furniture and fixtures.....	91,471
Office equipment and furnishings.....	127,502	Office machines and equipment.....	69,907
Scientific equipment.....	1,047,584	Motor vehicles.....	179,160
Other equipment.....	295,107	Other equipment.....	188,368
	2,113,423		789,510
PRODUCTION AND MARKETING PROGRAM		CORPORATE AFFAIRS PROGRAM	
Agricultural equipment.....	3,084	Furniture and fixtures.....	34,769
Computers.....	89,857	Office machines and equipment.....	94,459
Motor vehicles.....	291,434	Other equipment.....	42,487
Office equipment and furnishings.....	172,464		171,715
Scientific equipment.....	191,153		
Other equipment.....	29,277	COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM	
	777,269	Furniture and fixtures.....	7,376
HEALTH OF ANIMALS PROGRAM		Office machines and equipment.....	17,776
Agricultural equipment.....	5,511	Other equipment.....	1,437
Motor vehicles.....	300,830		26,589
Office equipment and furnishings.....	97,126		2,134,758
Scientific equipment.....	220,531		
Other equipment.....	30,426		
	654,424		
CANADIAN GRAIN COMMISSION PROGRAM		Restrictive Trade Practices Commission	
Elevator equipment.....	760,061	Furniture and fixtures.....	4,048
Fire Alarm equipment.....	30,174		
Laboratory equipment.....	95,000	Food Prices Review Board	
Office equipment and furnishings.....	69,300	Scientific equipment.....	22
Scientific and technical equipment.....	175,671	Furniture and fixtures.....	38,870
Other equipment.....	42,099	Office machines and equipment.....	14,831
	1,172,305	Other equipment.....	98
	5,164,066		53,821
Canadian Dairy Commission			2,192,627
Office equipment and furnishings.....	26,823		
Canadian Livestock Feed Board		ENERGY, MINES AND RESOURCES	
Office equipment and furnishings.....	7,511	Department	
	5,198,400	ADMINISTRATION	
COMMUNICATIONS		Machinery and equipment.....	513,771
Department		Computers.....	52,367
Scientific equipment.....	3,012,486	Aircraft and ships.....	2,220
Transportation equipment.....	230,120	Motorized vehicles.....	3,645
Furniture, fixtures and office equipment.....	290,430		572,003
Other equipment.....	738,443	MINERAL AND ENERGY RESOURCES PROGRAM	
	4,271,479	Machinery and equipment.....	1,349,873
Canadian Radio-Television Commission		Computers.....	64,881
Audio-Visual Equipment.....	45,358	Aircraft and ships.....	10,639
Office Equipment.....	173,388	Motorized vehicles.....	19,582
Miscellaneous Equipment.....	2,204		1,444,975
	220,950	EARTH SCIENCES PROGRAM	
	4,492,429	Machinery and equipment.....	1,827,305
		Computers.....	1,853,299
		Aircraft and ships.....	11,421
		Motorized vehicles.....	154,339
			3,846,364
			5,863,342

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
ENERGY, MINES AND RESSOURCES—Concluded			
Atomic Energy Control Board			
Furniture and fixtures.....	4,379		
Office machines and equipment.....	3,501		
Computer and related equipment.....	13,216		
	21,096		
Energy Supplies Allocation Board			
Furniture and fixtures.....	47,313		
Office machines and equipment.....	15,840		
	63,153		
National Energy Board			
Furniture and fixtures.....	44,381		
Office machines and equipment.....	58,108		
	102,489		
	6,050,080		
ENVIRONMENT			
ADMINISTRATION PROGRAM			
Communications equipment.....	119		
Heating, air conditioning and refrigeration equipment..	644		
Electrical equipment.....	2,222		
Scientific equipment.....	276		
Furniture and fixtures.....	375,558		
Office machinery and equipment.....	74,068		
Photographic equipment.....	33,902		
Computers.....	13,729		
Transportation equipment.....	3,650		
Construction equipment.....	4,746		
Miscellaneous equipment.....	12,197		
	521,111		
FISHERIES AND MARINE PROGRAM			
Communications equipment.....	205,447		
Heating, air conditioning and refrigeration equipment..	79,650		
Electrical equipment.....	160,294		
Scientific equipment.....	2,591,712		
Furniture and fixtures.....	226,968		
Office machinery and equipment.....	236,731		
Photographic equipment.....	59,879		
Vessels and ancillary equipment.....	4,081,950		
Computers.....	214,996		
Transportation equipment.....	608,181		
Construction equipment.....	1,067,445		
Miscellaneous equipment.....	581,992		
	10,115,245		
ENVIRONMENTAL SERVICES PROGRAM			
Communications equipment.....	69,434		
Heating, air conditioning and refrigeration equipment..	101,920		
Electrical equipment.....	287,046		
Scientific equipment.....	5,761,702		
Furniture and fixtures.....	640,071		
Office machinery and equipment.....	509,268		
Photographic equipment.....	193,756		
Vessels and ancillary equipment.....	251,409		
Computers.....	189,889		
Transportation equipment.....	1,223,807		
Meteorological equipment.....	718,020		
Construction equipment.....	150,129		
Miscellaneous equipment.....	703,218		
	10,799,669		
	21,436,025		
EXTERNAL AFFAIRS			
Department			
Communications and related equipment.....		513,234	
Heating, air conditioning and refrigeration equipment		188,683	
Other electric equipment and appliances.....		764,781	
Safety and sanitation equipment, alarm and signal systems.....		80,041	
Furniture and fixtures.....		4,216,423	
Other equipment.....		19,317	
Office machines and equipment.....		392,005	
Road motor vehicles.....		435,015	
		6,609,499	
Canadian International Development Agency			
Furniture and fixtures.....		119,182	
Office machinery and equipment.....		98,621	
		217,803	
		6,827,302	
FINANCE			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
Furniture and fixtures.....		70,046	
Office machines and equipment.....		106,640	
		176,686	
ANTI-DUMPING TRIBUNAL			
Furniture and fixtures.....		191	
Offices machines and equipment.....		1,255	
		1,446	
		178,132	
Auditor General			
Office furniture and equipment.....		48,555	
Insurance			
Furniture and fixtures.....		10,905	
Office machines and equipment.....		12,428	
		23,333	
Tariff Board			
Office equipment and furniture.....		57,858	
		307,878	
GOVERNOR GENERAL AND LIEUTENANT GOVERNORS			
Office equipment.....		1,642	
Transportation equipment.....		9,843	
		11,485	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
ADMINISTRATION PROGRAM			
Electronics equipment.....		1,446	
Furniture and furnishings.....		283,454	
Office equipment.....		49,528	
Scientific equipment.....		1,686	
Transportation equipment.....		5,035	
Miscellaneous.....		9,000	
		350,149	

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded		INDUSTRY, TRADE AND COMMERCE—Concluded	
INDIAN AND ESKIMO AFFAIRS PROGRAM		TOURISM PROGRAM	
Audio visual equipment.....	223,737	Furniture and fixtures.....	43,589
Electrical equipment.....	565,513	Office equipment.....	28,776
Farming, fishing and forestry equipment.....	886,971	Miscellaneous.....	6,015
Firefighting equipment.....	105,652		78,374
Office equipment.....	10,336	GRAINS PROGRAM	
Playground equipment.....	76,495	Office equipment.....	9,969
Safety and sanitation equipment.....	78,834	Furniture and fixtures.....	671
Student residences and teacherages.....	1,217,060		10,640
Transportation.....	1,626,113		638,792
Vocational training and industrial equipment.....	56,768		
Miscellaneous.....	86,184		
	4,933,663		
NORTHERN AFFAIRS PROGRAM		Statistics Canada	
Assay equipment.....	1,600	Conveying equipment.....	4,985
Audio visual.....	23,244	Furniture and fixtures.....	444,236
Blueprinting equipment.....	397	Office machines and equipment.....	528,614
Camping and fishing equipment.....	12,061	Computers and related equipment.....	2,207
Electronic equipment.....	25,987		980,042
Firefighting equipment.....	122,138		1,618,834
Furniture and fixtures.....	174,272		
Heating and refrigeration.....	2,597	JUSTICE	
House furnishings.....	101,028	DEPARTMENTAL ADMINISTRATION	
Maintenance and shops.....	5,434	Furniture and fixtures.....	75,245
Marine equipment.....	13,662	Office machines and equipment.....	201,371
Mine rescue equipment.....	1,711		276,616
Office machines and equipment.....	28,516		
Radio equipment.....	223,076	Law Reform Commission	
Road maintenance.....	1,069,031	Furniture and fixtures.....	3,441
Safety equipment.....	1,067	Office machines and equipment.....	5,161
Scientific and technical equipment.....	33,819		8,602
Transportation equipment.....	146,284		
Vocational, industrial arts homemaking equipment.....	591		
Miscellaneous.....	129,430		
	2,115,945		
CONSERVATION PROGRAM		Tax Review Board	
Antique and period artifacts.....	128,642	Furniture and fixtures.....	15,810
Boat and marine equipment.....	84,923	Office machines and equipment.....	4,178
Camp equipment.....	28,387		19,988
Construction equipment.....	64,843		305,206
Electrical equipment.....	27,489		
Fire fighting equipment.....	75,595	LABOUR	
Office equipment.....	131,903	Furniture and fixtures.....	56,802
Office furniture.....	118,473	Office machines.....	22,835
Photographic equipment.....	223,116	Electrical equipment and appliances.....	10,353
Radio equipment.....	278,871		89,990
Reproduction.....	317,654		
Scientific equipment.....	174,895	Information Canada	
Tractors and heavy equipment.....	770,095	Transportation equipment.....	57,894
Transportation equipment.....	913,068	Office machinery.....	69,535
Underwater equipment.....	9,588	Office furniture.....	62,629
Workshop equipment.....	147,084	Miscellaneous acquisitions.....	55,243
Miscellaneous.....	1,438,116		245,301
	4,932,742		
	12,332,499		
INDUSTRY TRADE AND COMMERCE		Canadian Labour Relations Board	
TRADE INDUSTRIAL PROGRAM		Furniture and fixtures.....	180,581
Furniture and fixtures.....	323,783	Library equipment.....	3,800
Office equipment.....	225,258	Mail handling equipment.....	18,552
Miscellaneous.....	737	Office machines and equipment.....	26,353
	549,778	Photographic equipment.....	1,381
		Other equipment.....	1,429
			232,096
			567,387

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
MANPOWER AND IMMIGRATION			
ADMINISTRATION PROGRAM			
Heating and refrigeration equipment.....	156	NATIONAL DEFENCE—Concluded	
Other electrical equipment and appliances.....	3,756	CIVIL EMERGENCY MEASURES PROGRAM	
Office furniture and fixtures.....	153,268	Communications and related equipment.....	6,958
Office machines and equipment.....	101,870	Furniture and furnishings.....	13,708
Road motor vehicles.....	454	Office machines, attachments and accessories.....	8,406
Training machines and equipment.....	260	Miscellaneous equipment.....	3,387
	259,764		32,459
DEVELOPMENT AND UTILIZATION OF MANPOWER			
Heating and refrigeration equipment.....	107		188,981,519
Other electrical equipment and appliances.....	787	NATIONAL HEALTH AND WELFARE	
Office furniture and fixtures.....	1,007,355	Department	
Household furniture and fixtures.....	5,883	ADMINISTRATION PROGRAM	
Office machines and equipment.....	531,503	Communication and related equipment.....	46,886
Training machines and equipment.....	88,276	Furniture and fixtures.....	77,009
Road motor vehicles.....	3	Other equipment.....	2,566
	1,633,914	Office machines and equipment over \$150.....	30,189
IMMIGRATION PROGRAM		Computers.....	25,000
Heating and refrigeration equipment.....	16	Motorized vehicles.....	13,505
Other electrical equipment and appliances.....	1,342		195,155
Office furniture and fixtures.....	243,568	NON MEDICAL USE OF DRUGS PROGRAM	
Office machines and equipment.....	100,524	Heating, air conditioning and refrigeration equipment.....	4,079
Training machines and equipment.....	1,680	Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	32,931
	347,130	Furniture and fixtures.....	37,215
PROGRAM DEVELOPMENT SERVICE		Office machines and equipment over \$150.....	24,696
Electrical equipment and appliances.....	227		98,921
Office furniture and fixtures.....	34,740	HEALTH CARE PROGRAM	
Office machines and equipment.....	88,918	Communication and related equipment.....	1,515
	123,885	Furniture and fixtures.....	41,974
	2,364,693	Office machines and equipment over \$150.....	16,380
Immigration Appeal Board			59,869
Office furniture and fixtures.....	70,649	MEDICAL SERVICES PROGRAM	
Office machines and equipment.....	15,601	General purpose industrial machinery.....	41,451
	86,250	Miscellaneous vehicles.....	26,593
	2,450,943	Communication and related equipment.....	88,570
NATIONAL DEFENCE		Heating, air conditioning, refrigeration and cooking equipment.....	78,330
DEFENCE SERVICES PROGRAM		Electrical lighting, distribution, control, equipment and appliances.....	39,955
Ships.....	12,491,000	Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	623,779
Motorized vehicles.....	14,104,177	Safety, sanitation and service industry equipment.....	46,493
Aircraft and engines.....	54,864,000	Furniture and fixtures.....	368,268
Machinery and equipment.....	49,466,386	Other equipment.....	15,206
Weapons and ammunition.....	44,581,000	Office machines and equipment over \$150.....	115,732
Data processing equipment and software.....	11,460,000	Ships and boats.....	13,450
	186,966,563	Motorized vehicles.....	363,069
DEFENCE RESEARCH PROGRAM			1,820,896
Electronic and communications equipment.....	442,010	HEALTH PROTECTION PROGRAM	
Medical, dental, test laboratory, radiation and detection equipment.....	524,466	General purpose industrial machinery.....	13,547
Furniture and furnishings.....	96,210	Communication and related equipment.....	15,651
Hand tools, machine tools and workshop equipment.....	60,722	Heating, air conditioning, refrigeration and cooking equipment.....	25,750
Photographic, drafting and reproduction equipment.....	164,016	Electrical lighting, distribution, control, equipment and appliances.....	56,517
Office machines, attachments and accessories.....	66,820	Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories.....	948,327
Vehicles.....	33,245	Furniture and fixtures.....	185,254
Data processing equipment and software.....	327,843	Other equipment.....	5,257
Miscellaneous equipment.....	267,165	Office machines and equipment over \$150.....	111,684
	1,982,497	Computers.....	12,324
		Motorized vehicles.....	38,037
			1,412,348

Construction and Acquisition of Machinery and Equipment—Continued

Amount

\$

NATIONAL HEALTH AND WELFARE—Concluded

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

Communication and related equipment.....	3,340
Furniture and fixtures.....	499,280
Other equipment.....	3,243
Office machines and equipment over \$150.....	97,050
	<u>602,913</u>

FITNESS AND AMATEUR SPORT PROGRAM

Communication and related equipment.....	7,852
Heating, air conditioning and refrigeration equipment.....	1,750
Furniture and fixtures.....	37,134
Office machines and equipment over \$150.....	6,969
	<u>53,705</u>
	<u>4,243,807</u>

Medical Research Council

Office equipment and furnishings.....	23,930
	<u>4,267,737</u>

NATIONAL REVENUE

Customs and Excise

Telecommunication equipment.....	5,786
Furnishings and fixtures.....	1,567,204
Laboratory and scientific equipment.....	126,714
Purchase of road motor vehicles.....	56,541
Office machines, equipment and accessories over \$150.....	410,936
Miscellaneous equipment.....	290,106
	<u>2,457,287</u>

Taxation

Data processing equipment.....	167,900
Office equipment.....	1,020,005
Office furniture.....	1,422,862
Training equipment.....	23,337
	<u>2,634,104</u>
	<u>5,091,391</u>

PARLIAMENT

House of Commons

Transportation equipment.....	60,664
Miscellaneous equipment.....	491,845
	<u>552,509</u>

Library of Parliament

Miscellaneous equipment.....	22,459
	<u>574,968</u>

PRIVY COUNCIL

Privy Council Office

Office equipment, furniture and furnishings.....	490,738
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Chief Electoral Officer

Office equipment and furniture.....	31,102
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Economic Council of Canada

Office equipment and furniture.....	36,040
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Commissioner of Official Languages

Office equipment and furniture.....	20,699
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PRIVY COUNCIL—Concluded

Public Service Staff Relations Board

Office equipment.....	4,282
Office furniture and furnishings.....	4,967
	<u>9,170</u>
	<u>587,749</u>

POST OFFICE

Transportation equipment.....	3,751,785
Standard equipment.....	164,024
Mail box equipment.....	3,196
Mailing machinery equipment.....	3,660,238
Office furniture and equipment.....	2,209,668
Coding and mechanization equipment.....	18,144,879
	<u>27,933,790</u>

PUBLIC WORKS

ADMINISTRATION PROGRAM

Equipment by type and Expenditure

Construction and maintenance.....	242,893
Communication and related equipment.....	7,864
Heating, plumbing, air conditioning and refrigeration equipment.....	81,152
Cleaning equipment.....	622
All cafeteria equipment.....	50
Furniture and fixtures.....	92,417
Other equipment.....	11,152
Office equipment over \$150.....	179,619
Computers.....	3,741
Transportation.....	14,205
	<u>309,993</u>

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

Equipment by Type and Expenditure

Construction and maintenance.....	51
Communication and related equipment.....	2,350
Scientific.....	224,091
Safety, alarm and sprinkling system.....	294
Furniture and fixtures.....	50,005
Other equipment.....	2,564
Office equipment over \$150.....	73,889
Transportation.....	39,651
	<u>392,895</u>

ACCOMMODATION PROGRAM

Equipment by Type and Expenditure

Conveying, elevating and material handling equipment.....	13,890,146
Construction and maintenance.....	25,491
Communication and related equipment.....	61,667
Heating, plumbing and air conditioning.....	932,432
Cleaning equipment.....	615,638
Electrical.....	535,623
Scientific.....	53,872
Safety, alarm and sprinkling system.....	57,139
All cafeteria equipment.....	395,929
Furniture and fixtures.....	1,455,314
Other equipment.....	498,285
Office equipment over \$150.....	217,045
Safes, shelving and other Post Office fittings.....	478,733
Computers.....	316,989
Transportation.....	185,070
	<u>19,719,373</u>

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
PUBLIC WORKS—Concluded		SECRETARY OF STATE—Concluded	
MARINE		National Film Board	
Equipment by Type and Expenditure		Machinery and equipment for production and distribution of films.....	970,576
Conveying, elevating and material handling equipment.....	6,228		
Construction and maintenance.....	119,450	National Library	
Communication and related equipment.....	12,309	Furniture and fixtures.....	68,877
Cleaning equipment.....	770	Office equipment.....	55,491
Electrical.....	75,570	Miscellaneous equipment.....	163,685
Scientific.....	11,484		
All cafeteria equipment.....	832	National Museums	
Furniture and fixtures.....	150	Field Equipment.....	21,936
Other equipment.....	56,239	Vehicles.....	113,922
Office equipment over \$150.....	3,856	Office machines and equipment.....	74,720
Air and marine.....	333,417	Office furniture and fixtures.....	151,100
Transportation.....	10,980	Furniture and fixtures for displays and display areas....	7,677
	631,285	Photographic equipment.....	78,201
		Laboratory equipment excluding X-ray equipment....	263,763
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		X-ray equipment.....	3,652
Equipment by Type and Expenditure		Heating, air conditioning and refrigeration equipment	5,547
Construction and maintenance.....	15,983	Work shop equipment.....	181,715
Communication and related equipment.....	83,803	Audio-Visual equipment.....	20,472
Scientific.....	6,597	Other equipment.....	179,309
Furniture and fixtures.....	88		1,102,014
Other equipment.....	3,626		
Office equipment over \$150.....	4,404	Public Archives	
	114,501	Electrical equipment.....	374
	21,168,047	Communication equipment.....	14,719
		Office machines and equipment.....	54,069
REGIONAL ECONOMIC EXPANSION		Material handling equipment.....	15,653
Equipment by type and expenditure—		Special purpose industrial equipment.....	3,428
Farming.....	147,593	Transportation equipment.....	20,274
Office Furnishing and furniture.....	347,085	Furniture and furnishings.....	56,419
Scientific.....	3,681	Miscellaneous equipment.....	114,743
Transport.....	413,101		279,679
Other.....	37,550		
	949,010	Public Service Commission	
		Furniture and furnishings.....	325,867
MINISTRY OF STATE FOR SCIENCE AND TECHNOLOGY		Electronic Audio and Video equipment.....	178,983
Office Furniture and Fixtures.....	56,270	Computer equipment.....	195,088
Office machines and equipment.....	14,606	Office machines and equipment.....	119,638
Other equipment.....	11,365		819,576
	82,241		4,161,396
Science Council of Canada		SOLICITOR GENERAL	
OPERATIONS PROGRAM		DEPARTMENTAL ADMINISTRATION	
Office Furniture and Fixtures.....	31,064	Furniture and fixtures.....	105,000
Office Machines and Equipment.....	9,353		
	40,417	Correctional Services	
	122,658	Communication and related equipment.....	193,035
		Farm Equipment.....	221,664
SECRETARY OF STATE		Furniture and fixtures.....	474,194
Department		Industrial equipment.....	516,209
OFFICE EQUIPMENT		Kitchen equipment.....	103,057
Administration program.....	143,603	Medical and dental equipment.....	57,527
Bilingualism program.....	4,005	Miscellaneous equipment.....	837,136
Arts and Culture program.....	19,893	Office machines and equipment.....	383,721
Education support program.....	4,901	Services equipment.....	78,222
Translation program.....	401,597	Transportation equipment.....	395,641
Citizenship development program.....	151,666		3,260,406
Citizenship registration program.....	100,201		3,365,406
	825,866		

Construction and Acquisition of Machinery and Equipment—Continued

	Amount		Amount
	\$		\$
SOLICITOR GENERAL—Concluded		TRANSPORT—Concluded	
Royal Canadian Mounted Police		MARINE SERVICES	
LAW ENFORCEMENT PROGRAM		Aircraft equipment.....	2,160,940
Communications equipment.....	2,995,086	Construction equipment.....	369,999
Furniture and fixtures.....	1,156,438	Furnishings.....	302,616
Laboratory equipment.....	265,375	Maintenance equipment.....	476,069
Other equipment.....	1,746,692	Marine equipment.....	9,374,990
Safety equipment.....	40,928	Scientific equipment.....	4,043,999
Training equipment.....	110,860	Transportation equipment.....	449,226
Transportation equipment.....	6,383,611		17,177,839
	12,698,990		
	16,064,397		
SUPPLY AND SERVICES		AIR TRANSPORTATION	
Warehouse Equipment.....	1,808	Aircraft equipment.....	948,796
Furniture and Fixtures.....	561,535	Construction equipment.....	773,117
Computers and Related Equipment.....	103,462	Furnishings.....	774,574
Furniture and Fixtures—Computer Room.....	36,670	Maintenance equipment.....	6,032,703
Addressograph Equipment.....	5,123	Scientific equipment.....	524,680
Bookkeeping Machines.....	934	Security equipment.....	170,671
Other Office Equipment.....	389,802	Transportation equipment.....	1,001,288
Motor Vehicles.....	156		10,225,829
All Other Equipment.....	143,326		
	1,242,816		
		SURFACE TRANSPORTATION	
		Test equipment.....	439,056
		Marine equipment.....	3,802,311
		Miscellaneous equipment.....	18,878
			4,260,245
			33,615,723
REQUISITION OF MACHINERY AND EQUIPMENT			
PROGRAM NO. 1		Canadian Transport Commission	
Furniture and Fixtures.....	49,179	CANADIAN TRANSPORT COMMISSION PROGRAM	
Computers and Rented Equipment.....	1,914	Office furniture, fixtures and furnishings.....	35,213
Furniture and Fixtures—Computer Room.....	239	Office machines and equipment (\$150 per item and over).....	43,760
Other Office Equipment.....	46,396		78,973
All Other Equipment.....	34		33,694,696
	17,762		
PROGRAM NO. 2		TREASURY BOARD	
Warehouse Equipment.....	1,808	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	
Furniture and Fixtures.....	512,356	Furniture and fixtures.....	104,849
Computers and Related Equipment.....	101,548	Office machines and equipment.....	21,853
Furniture and Fixtures—Computer Room.....	36,431		126,702
Addressograph Equipment.....	5,123		
Bookkeeping Machines.....	934		
Other Office Equipment.....	343,406		
Motor Vehicles.....	156		
All Other Equipment.....	143,292		
	1,145,054		
	2,485,632		
TRANSPORT		National Research Council of Canada	
Department		Aircraft.....	678,200
HEADQUARTERS PROGRAM		Communications equipment.....	15,423
Data processing equipment.....	43,636	Computers and related equipment.....	970,147
Office equipment.....	144,549	Furniture and office equipment.....	627,263
	188,185	Light, heat, power, water and other electrical equipment.....	19,127
		Scientific laboratory equipment.....	317,911
TRANSPORTATION DEVELOPMENT AGENCY		Other transportation equipment.....	85,147
Aircraft and components.....	1,496,297	Workshop equipment.....	60,753
Fire prevention equipment.....	2,930	Other types of equipment.....	31,101
Furnishings.....	3,510		2,805,072
Heavy duty equipment.....	90,341		2,931,774
Hovercraft components and equipment.....	150,241		
Office equipment.....	8,360		
Road motor vehicles.....	11,946		
	1,763,625		

Construction and Acquisition of Machinery and Equipment—Concluded

	Amount
	\$
MINISTRY OF STATE FOR URBAN AFFAIRS	
Office equipment.....	38,212
Office furniture.....	84,428
	<u>122,640</u>
VETERANS AFFAIRS	
ADMINISTRATION PROGRAM	
Office equipment.....	39,855
Office furnishings and fixtures.....	9,216
	<u>49,071</u>
WELFARE SERVICES PROGRAM	
Office equipment.....	45,739
Other furnishings and fixtures.....	32,626
	<u>78,365</u>
PENSION PROGRAM	
Office equipment.....	33,608
Office furnishings and fixtures.....	38,775
	<u>72,383</u>
BUREAU OF PENSIONS ADVOCATES	
Office equipment.....	11,951
Office furnishings and fixtures.....	9,177
	<u>21,128</u>
TREATMENT SERVICES PROGRAM	
Office equipment.....	46,481
Office furnishings and fixtures.....	58,121
Dietary equipment.....	54,962
Heating, air conditioning, refrigeration equipment.....	26,975
Hospital electrical equipment.....	1,627
Hospital furnishings.....	25,524
Hospital general equipment.....	179,506
Laundry equipment.....	53,886
Maintenance and grounds equipment.....	20,657
Hospital medical and laboratory equipment.....	756,794
Therapy and radiological equipment.....	99,642
Transportation equipment.....	39,390
	<u>1,363,565</u>
VETERANS LAND ADMINISTRATION	
Office furnishings.....	5,398
Office equipment.....	16,766
Transportation equipment.....	5,967
	<u>28,131</u>
	<u>1,612,643</u>

SECTION 33

**1973-74
PUBLIC ACCOUNTS**

**Payments of Damage Claims
Ex Gratia Payments
Federal Court Awards
Nugatory Payments**

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PAYMENT OF DAMAGE CLAIMS

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE		
ADMINISTRATION PROGRAM		
Amount covering settlement of claim for damages from a vehicle accident February 1, 1973 charged to Vote 1.		
D Anisman in trust.....	Justice legal opinion.....	1,465
Sundry claims, each under \$1,000.....		1,087
		2,552
RESEARCH PROGRAM		
Amount covering settlement of claim for damages suffered by claimant from being hit by a Departmental vehicle, November 20, 1972, charged to Vote 5.		
Ryan, Graser and Smith in trust.....	Justice legal opinion.....	3,500
Amount covering damages to the claimant's vehicle after being hit by a Departmental vehicle, November 20, 1972, charged to Vote 5.		
State Farm Mutual Insurance Company.....	Justice legal opinion.....	1,415
Amount covering settlement of claim for damages suffered by claimant from being involved in an accident while an authorized passenger in a departmental vehicle, August 17, 1972, charged to Vote 5.		
O'Neill, Riche, O'Reilly, Noseworthy and Mercer in trust.....	Justice legal opinion.....	15,757
Amount covering settlement of claim for damages suffered by claimant from being hit by a Departmental vehicle, April 13, 1973, charged to Vote 5.		
Zurich Insurance Company.....	Justice legal opinion.....	1,250
Amount covering settlement of claim for damages to cargo from being hit by a Departmental vehicle, April 13, 1973, charged to Vote 5.		
Anglo-Canada Fire and General Insurance Company.....	Justice legal opinion.....	2,382
Sundry claims, each under \$1,000.....		8,357
		32,661
PRODUCTION AND MARKETING PROGRAM		
Amount covering settlement of claim for damages arising from motor vehicle accident at Montreal, PQ September 20, 1972, charged to Vote 10.		
Blaine, Piche and Associates (in trust).....	Justice legal opinion.....	1,372
Amount covering settlement of claim for damages arising from motor vehicle accident at North River, PEI September 26, 1973, charged to Vote 10.		
Eileen Vail.....	Justice legal opinion.....	1,000
Sundry claims, each under \$1,000.....		12,423
		14,795
HEALTH OF ANIMALS PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident January 31, 1972, at Brampton, Ontario, charged to Vote 25.		
Zuker and Dale, Barristers.....	Justice legal opinion.....	6,200
Amount covering settlement of claim for damages arising from a motor vehicle accident January 19, 1972, at Calgary, Alberta charged to Vote 25.		
Donna Robillard, Sun Insurance Ltd., Canadian Home Assurance, Thomas Keats.....	Justice legal opinion.....	1,344
Sundry Claims, each under \$1,000.....		5,767
		13,311

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE—Concluded		
CANADIAN GRAIN COMMISSION PROGRAM		
Amount covering settlement of the claim for damages suffered by claimant as a result of de-railing of grain cars under responsibility of Commission employees, charged to Vote 30.....	Justice ruling.....	1,085
		<u>64,404</u>
COMMUNICATIONS		
Sundry claims each under \$1,000 (6).....		<u>1,057</u>
CONSUMER AND CORPORATE AFFAIRS		
Amount covering settlement of claim for damages arising from a motor vehicle accident at Montreal Que October 5, 1973, charged to Vote 5.		
Judith Kolonics.....	Ministerial.....	2,500
Sundry claims, each under \$1,000 (2).....		<u>741</u>
		<u>3,241</u>
ENERGY, MINES AND RESOURCES		
Property damage, Sandy Island, Lake Nipissing, charged to Vote 20.		
Valin, Loukidelis, Smith and Valin.....	P C 1960-11/944 July 15, 1960 as amended.....	5,650
Automobile accident settlement, June 4, 1973 charged to Vote 20.		
Mr Jules Tanguay.....	PC 1960-11/944 July 15, 1960 as amended.....	1,982
Sundry claims each under \$1,000.....		<u>1,577</u>
		<u>9,209</u>
ENVIRONMENT		
Settlement of claim as a result of damage to Barge "Mercer 7" on or about February 1973 charged to Vote 5, North Arm Transportation.....	Ministerial.....	3,275
Sundry claims each under \$1,000, charged to Vote 5.....	Ministerial.....	<u>6,328</u>
		<u>9,603</u>
EXTERNAL AFFAIRS		
Payment for loss and/or damage to household effects, charged to Vote 1.		
J J L Chartrand, Ottawa, Ontario.....	TB 718038 April 18, 1973.....	1,450
Sundry claims each under \$1,000.....		<u>5,655</u>
		<u>7,105</u>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Settlement of claim for damages to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 10.		
British Columbia Insurance Company.....	Justice ruling.....	1,626
Settlement of claim for damages to an automobile rented by an employee of the department, charged to Vote 5.		
Hoskins Garage (1967) Ltd.....	Justice ruling.....	1,451

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded		
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded		
Settlement of claim for damages to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Bell Telephone of Canada Ltd.....	Justice ruling.....	2,500
Sundry claims, each under \$1,000.....		4,578
		10,155
CONSERVATION PROGRAM		
Settlement of a claim as a result of an accident involving a departmental employee in a rented vehicle which was completely destroyed, charged to Vote 70.		
Scotia Leasing Limited.....	Justice ruling.....	2,670
Settlement for an accident involving a departmental employee in a rented motor vehicle in Sydney, NS, charged to Vote 70.		
Island Ford Sales Ltd.....	Justice ruling.....	1,375
		4,045
		14,200
INDUSTRY, TRADE AND COMMERCE		
Statistics Canada		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Claude Berubé, charged to Vote 45.		
Claude Berubé and Sun Alliance Assurance Company....	Justice ruling.....	3,032
LABOUR		
Information Canada		
Sundry Payment.....		136
NATIONAL DEFENCE		
Settlement of a claim as a result of a fire in Barrack Block at Canadian Forces Base St Jean, charged to Vote 1.		
J R R M N Badeau.....	TB 694982, September 17, 1970.....	1,634
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Raymond Bienvenu.....	TB 694982, September 17, 1970.....	3,532
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
A Kenton Boucher, in trust.....	TB 694982, September 17, 1970.....	3,740
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
British Columbia Hydro & Power Authority.....	TB 694982, September 17, 1970.....	2,910
Settlement of a claim as a result of an accident involving a departmental vehicle which resulted in injuries to Rene Trepanier, an employee of Canadian National Railways, charged to Vote 1.		
Canadian National Railways.....	TB 694982, September 17, 1970.....	1,593
Payment of Legal Costs connected with Federal Court of Canada Judgment T-1398-71 dated September 26, 1973 as a result of an accident involving a departmental vehicle, charged to Vote 1.		
J F Carter.....	TB 694982, September 17, 1970.....	3,500

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Paul Charron.....	TB 694982, September 17, 1970.....	1,273
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. CIAG Insurance.....	TB 694982, September 17, 1970.....	4,040
Settlement of a claim for damage to roads caused by departmental vehicles during a military exercise, charged to Vote 1. Corporation of the Township of Pakenham.....	TB 694982, September 17, 1970.....	3,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Creighton Murdoch and Victor, in trust.....	TB 694982, September 17, 1970.....	1,150
Settlement of a claim by J W Schweb for damage to his property, charged to Vote 1. Davidson and Co, in trust.....	TB 694982, September 17, 1970.....	2,200
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Deacon & Benevides, in trust.....	TB 694982, September 17, 1970.....	1,222
Settlement of a claim for the loss of a spotlight and accessories while being transported from Ottawa to Cyprus, charged to Vote 1. J and M Displays and General Grant Enterprises.....	TB 694982, September 17, 1970.....	1,172
Settlement of a claim and costs as a result of an accident involving a departmental vehicle, charged to Vote 1. Duncan and Craig.....	TB 694982, September 17, 1970.....	1,900
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Rony D Duval.....	TB 694982, September 17, 1970.....	1,220
Settlement of a claim for damage caused to a Yacht 'Polyandria' when a landing craft from HMCS Preserver collided with it, charged to Vote 1. Malcom C Eisenberg.....	TB 694982, September 17, 1970.....	4,200
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Fillmore and Company, in trust.....	TB 694982, September 17, 1970.....	7,303
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1. B Findlater.....	TB 694982, September 17, 1970.....	6,704
Settlement of a claim for loss of crop and damage to property as a result of the crash of Tutor Jet, charged to Vote 1. Daniel Flowers.....	TB 694982, September 17, 1970.....	1,500
Settlement of a claim for damage to an electric piano while in transit, charged to Vote 1. Roland Gauthier.....	TB 694982, September 17, 1970.....	1,457
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. General Foods Limited.....	TB 694982, September 17, 1970.....	1,465
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1. N G Gillespie.....	TB 694982, September 17, 1970.....	3,444
Settlement of a claim resulting from an incident wherein the infant Lawrence D'Zioba sustained injuries as the result of falling into a fire pit, charged to Vote 1. Weldon Graser, in trust.....	TB 694982, September 17, 1970.....	7,750
Payment to Cpl Kennedy's solicitors in trust subsequent to overpayment to the Crown by third party insurance company, charged to Vote 1. Green Poulin McKinnon & Hebert, in trust.....	TB 694982, September 17, 1970.....	9,218

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
NATIONAL DEFENCE—Continued		\$
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Guardian Insurance Co of Canada.....	TB 694982, September 17, 1970.....	1,325
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1. G J Hanson.....	TB 694982, September 17, 1970.....	4,605
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Jean Marc Harvey.....	TB 694982, September 17, 1970.....	1,894
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. The Home Insurance Co.....	TB 694982, September 17, 1970.....	1,092
Settlement of a claim for injuries sustained by Victoria A Geary as a result of an accident involving a departmental vehicle, charged to Vote 1. Howard Moore Dixon Mackie & Forsyth, in trust.....	TB 694982, September 17, 1970.....	1,135
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. The Hydro-Electric Power Commission of Ontario.....	TB 694982, September 17, 1970.....	2,151
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Jean Guy Lachance.....	TB 694982, September 17, 1970.....	1,099
Settlement of a claim as a result of an accident involving a departmental vehicle, resulting in damage to a swimming pool and fence, charged to Vote 1. Laven Laven and Harben, in trust.....	TB 694982, September 17, 1970.....	2,367
Settlement of a claim for damage to a house caused by burrowing roots of trees growing on the Cornwall Armoury property, charged to Vote 1. P Leger.....	TB 694982, September 17, 1970.....	7,549
Settlement of a claim for damage to tires of vehicles caused by cartridges left on road during a military exercise, charged to Vote 1. Claude Lepage.....	TB 694982, September 17, 1970.....	1,514
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1. H G Lightfoot.....	TB 694982, September 17, 1970.....	1,936
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Lumbermens Mutual Casualty Company.....	TB 694982, September 17, 1970.....	1,915
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. McGarry & McKeon, in trust.....	TB 694982, September 17, 1970.....	1,734
Settlement of a claim as a result of damage to fishing Trawler TT35 'Girl Seona', charged to Vote 1. John McNab.....	TB 694982, September 17, 1970.....	1,602
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Isaac Mercer, in trust.....	TB 694982, September 17, 1970.....	1,376
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Middleton Enterprises Ltd.....	TB 694982, September 17, 1970.....	1,184
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Gilles Monier.....	TB 694982, September 17, 1970.....	1,705

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Continued		
Settlement of a claim by D McEvoy as a result of the death of his son, caused by the sudden explosion of a grenade, charged to Vote 1. Phelan O'Brien Rutherford Lawer & Shannon, in trust....	TB 694982, September 17, 1970.....	2,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. A Pilchat.....	TB 694982, September 17, 1970.....	1,100
Settlement of a claim as a result of a fire in Barrack Block at Canadian Forces Base St Jean, charged to Vote 1. J S Pineau.....	TB 694982, September 17, 1970.....	1,095
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. La Prévoyance Compagnie d'assurances.....	TB 694982, September 17, 1970.....	1,453
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. La Prévoyance Compagnie d'assurances.....	TB 694982, September 17, 1970.....	2,004
Settlement of a claim as a result of an accident on 22 March 1973 involving a departmental vehicle, charged to Vote 1. La Prudentielle Compagnie d'assurance Ltée.....	TB 694982, September 17, 1970.....	2,006
Settlement of a claim as a result of an accident on 3 November 1973 involving a departmental vehicle, charged to Vote 1. La Prudentielle Cie d'assurance Ltée.....	TB 694982, September 17, 1970.....	1,125
Settlement of a claim as a result of a fire in Barrack Block at Canadian Forces Base St Jean, charged to Vote 1. J C Roy.....	TB 694982, September 17, 1970.....	1,535
Settlement of a claim as a result of a fire in Barrack Block at Canadian Forces Base St Jean, charged to Vote 1. J U J Roy.....	TB 694982, September 17, 1970.....	1,058
Settlement of a claim for damage to a road and bridge during a military exercise, charged to Vote 1. Clifford J Smith.....	TB 694982, September 17, 1970.....	1,132
Settlement of a claim resulting from the death of the infant son of Jim & Priscilla Sookarow caused by the explosion of a 2" mortar bomb, charged to Vote 1. Jim & Priscilla Sookarow.....	TB 694982, September 17, 1970.....	3,000
Settlement of a claim for loss of property and injuries resulting from a low-flying Canadian Forces aircraft, charged to Vote 1. John and Mary Stasco.....	TB 694982, September 17, 1970.....	2,708
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1. Tomenson Saunders Insurance Ltd.....	TB 694982, September 17, 1970.....	1,458
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by Lawrence Appleby, charged to Vote 1. Underwriters Adjustment Bureau Ltd.....	PC 1970-10/907 dated May 19, 1970.....	1,034
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by R Downey, charged to Vote 1. Underwriters Adjustment Bureau Ltd.....	PC 1970-10/907 dated May 19, 1970.....	1,005
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by Shirley Hale, charged to Vote 1. Underwriters Adjustment Bureau Ltd.....	PC 1970-10/907 dated May 19, 1970.....	1,330
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by Pauline Lessard, charged to Vote 1. Underwriters Adjustment Bureau Ltd.....	PC 1970-10/907 dated May 19, 1970.....	1,700

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Concluded		
Settlement of a claim for loss of crops of G N Vernez and L Tanguay as a result of flooding of their property caused by a broken water line at Canadian Forces Base Portage la Prairie, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd.....	PC 1970-10/907 dated May 19, 1970.....	1,875
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by G N Wilson, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd.....	PC 1970-10/907 dated May 19, 1970.....	1,030
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
L'Union Canadienne Compagnie d'assurances.....	TB 694982, September 17, 1970.....	1,402
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
L'Union Canadienne Compagnie d'assurances.....	TB 694982, September 17, 1970.....	1,184
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1.		
P Werbeski.....	TB 694982, September 17, 1970.....	2,226
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1.		
D Wevers.....	TB 694982, September 17, 1970.....	1,203
Settlement of a claim as a result of the death of Dwayne Rolland Williment and injuries to Keith Williment, resulting from the explosion of a 2" mortar bomb, charged to Vote 1.		
Donald E Williment.....	TB 694982, September 17, 1970.....	3,000
Settlement of claims as a result of an accident involving a departmental vehicle, charged to Statutory Vote.		
Workmens Compensation Board.....	Federal Court of Canada Judgment T-1398-71, September 26, 1973.....	44,829
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
D J Yen.....	TB 694982, September 17, 1970.....	1,150
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty) Act c 284 RS, as amended to: Government of Belgium, 1 claim for \$5,704; Government of France, 1 claim for \$14; Government of Germany, 2672 claims for \$539,624; Government of Norway, 1 claim for \$9,376.....		554,718
Claims settled by United Nations Headquarters in Cyprus on behalf of Department of National Defence.....		39,217
Sundry awards of less than \$1,000 each (1,093).....		286,936
		1,078,823
Defence Research Board		
Sundry awards of less than \$1,000 each (2).....		322
		1,079,145
NATIONAL HEALTH AND WELFARE		
ADMINISTRATION PROGRAM		
Sundry claim under \$1,000 (1).....		179
MEDICAL SERVICES PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident at Haines Road Y T on November 25, 1971, charged to Vote 25.....	Justice legal opinion.....	1,545

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL HEALTH AND WELFARE—Concluded		
MEDICAL SERVICES PROGRAM—Concluded		
Sundry claims, each under \$1,000 (11).....		2,451 3,996
HEALTH PROTECTION PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident at Sherbrooke Que on February 2, 1973, charged to Vote 35.....	Justice legal opinion.....	1,206
Amount covering settlement of claim for damages arising from a motor vehicle accident at Sydney N S on April 13, 1973, charged to Vote 35.....	Justice legal opinion.....	1,146
Sundry claims, each under \$1,000 (13).....		2,701 5,053
		9,228
NATIONAL REVENUE		
Customs and Excise		
Amount covering settlement of a claim for a lost shipment of goods belonging to Bomac Batten Ltd, Toronto, Ontario, at the Port of Toronto on November 28, 1973.....	Justice Department Legal opinion.....	2,325
Amount covering settlement of a damage claim resulting from a collision in London, Ontario on October 19, 1973, involving a departmental vehicle and a vehicle driven and owned by R W Farley.....	Justice Department Legal opinion.....	1,401
Sundry claims, each under \$,1000.....		1,742 5,468
Taxation		
Sundry claims, each under \$1,000.....		43
		5,511
POST OFFICE		
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Jean-Guy Bernier and a car owned by David M Bernstein on February 7, 1972.....	Federal Court of Canada T1501-72.....	1,083
Amount covering settlement of a claim for material damages caused by an accident between two postal vehicles, one driven by Serge Nadon and the cars owned by M Yves Drouin and Mrs Carmela Gaudreau on September 21, 1972.....	Justice Department 8032.....	1,237
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Joseph Larose and a car owned by Mr Hymie Bronstein on December 14, 1972.....	Justice Department 8780.....	1,858
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by A Tremblay and the cars owned by Mr Hervé Rivest and Miss Nicole Gagné on June 4, 1973.....	Justice Department 10,035.....	1,123
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Marc-André Potvin and a truck owned by Thomas Transport on December 18, 1972.....	Justice Department 9571.....	2,000
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Robert Ouellette and a car owned by Peterson, Howel, Heather (Canada) Ltd on November 24, 1972.....	Justice Department 8535.....	1,013

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
POST OFFICE—Continued		
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Yves Vallée and a car owned by Mr Stephen Kiraly on September 7, 1972.....	Justice Department 7841.....	4,988
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Mario Lavigne and a car owned by J C Ribourtout on September 20, 1973.....	Justice Department 10,660.....	1,759
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by A Groleau and a car owned by Gilles Fournier on November 1st, 1973.....	Justice Department 10,661.....	2,708
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by P M Bougie and a car owned by Luc Lacroix on July 26, 1973.....	Justice Department 10,130.....	1,595
Amount paid to Mrs Thérèse Ruel-Nadeau following an accident with a postal vehicle driven by Roland Morrisette in which a pedestrian Mr Jean Nadeau (husband) was killed on November 27, 1972.....	Justice Department 8,187.....	33,003
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Raymond d'Anjou and the cars owned by K Bajakjin, Artin Kedelarin, Gérard Bédard and S Levine & Sons on December 22, 1972.....	Justice Department 8,649.....	2,046
Post Office driver involved in an accident, beneficiary: Gaétan Carrier.....	Justice Department Legal Opinion.....	1,034
Amount covering payment for bodily injuries caused by a falling mail box, to the young Michel Dumoulin on September 14, 1972.....	Justice Department 7,900.....	10,214
Amount covering settlement for property damage and personal injury caused by a Post Office truck striking the rear of an automobile owned by Albert Francis Lally and driven by his wife Mary Marina Lally. This accident occurred on the 31st January 1972, settlement reached in June 1973.....	Justice Department Negotiated.....	2,119
Century Motors		
Accident at controlled intersection. Final settlement pending.....	Justice Department Legal Opinion.....	1,410
Century Motors		
Damage to Jessiman Bros Cartage Truck. Our driver failed to yield right of way.....	Justice Department Legal opinion.....	2,110
Amounts covering settlement of damage caused by Postal Vehicle which collided with a vehicle owned by Barrel Taxi and driven by A Stewart on 16 October 1973, Edmonton, Alberta.....	Justice Department Legal opinion.....	1,755
Amount paid by the Crown in settlement of damage claim which arose from collision between Crown-owned vehicle 86-54 and a car owned by Mr Bruce Leche, 28 June 1973 in Richmond, BC.....	Vancouver Regional Office Department of Justice Legal opinion.....	1,937
Amount paid by the Crown in settlement of damage claim which arose from collision between Crown-owned vehicle 110-426 and a Provincial Government (Department of Highways) vehicle leased from Budget Rent-A-Truck on 6 August 1973 in Prince George, BC.....	Vancouver Regional Office Department of Justice Legal opinion.....	1,229

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
POST OFFICE—Concluded		
Century Motors—Concluded		
Amount paid by the Crown in settlement of damage claim which arose from collision between Crown owned vehicle 110-456 and a car owned by Ernest A Bajaj on 12 September 1973 in Port Coquitlam, BC.....	Vancouver Regional Office Department of Justice Legal opinion.....	1,077
Amounts covering settlement of damage caused by Postal Vehicle driven by H. Perry who collided with a Skinner Bus Line Vehicle driven by Marion Lewis in London.....	Justice Department Legal opinion.....	1,621
Sundry claims, each under \$1,000.....		138,267
		<u>217,186</u>
PUBLIC WORKS		
Hertz Rent-A-Car, Duckworth St St John's Nfld. Department of Public Works employee, while on duty, lost control of vehicle on icy highway and demolished the vehicle with no personal injuries, charged to Vote 7155.....	Legal service.....	3,391
Mr Harold Russell, Cornerbrook Nfld Re: Collision of DPW vehicle with another vehicle when DPW employee, while on duty, fell asleep at the wheel, charged to Vote 7155.....	Legal service.....	2,202
P Sande, owner of the vessel Miss Jean Re: Collision of the vessel Essington II with the vessel Miss Jean at Masset BC April 19, 1971, charged to Vote 20.....	Department of Justice VL 15036.....	2,870
Dame Rolande Savard Re: Physical and material indemnity paid due to fall from defective staircase at Longueuil Postal Station, Longueuil Quebec, charged to Vote 10.....	Department of Justice.....	1,250
Mrs Gladys Watt Re: Injuries suffered by Mrs Watt when she fell in the conference centre (Ottawa) at an exhibition, June 1971, charged to Vote 10.....	Legal service.....	5,616
Sundry claims, each under \$1,000 (31).....		7,160
		<u>22,489</u>
REGIONAL ECONOMIC EXPANSION		
Sundry claims, each under \$1,000.....	Ministerial.....	2,133
Settlement of claims for damages as a result of a motor vehicle accident near Melfort, Saskatchewan on February 21, 1973, charged to Vote 1.		
Saskatchewan Government Insurance.....	Justice ruling August 22, 1973.....	{ 3,540
A W Pederson.....		
Settlement of claims for damages as a result of a motor vehicle accident at Ottawa, Ontario on January 8, 1974, charged to Vote 1.		
A E Dion.....	Justice ruling January 16, 1974.....	{ 584
Madigan Motor Sales.....		
		<u>514</u>
		<u>7,323</u>
SECRETARY OF STATE		
National Film Board		
Settlement of claim for damages resulting from an accident involving a Tilden vehicle being driven by employee under contract to National Film Board. Partial recovery being made from employee as recommended by Justice Department.		
Tilden Rent-a-Car Co.....	Department of Justice Legal opinion.....	3,158
Sundry claims, each under \$1,000(9).....		2,652
		<u>5,810</u>

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL		
Correctional Services		
Settlement of a claim for injuries suffered by William J Knight at Millhaven Institution, charged to Vote 5		
Swadron, Gray and Sullivan, in trust.....	Department of Justice, May 18, 1973.....	3,500
Sundry claims, each under \$1,000.....		7,656
		11,156
Royal Canadian Mounted Police		
Settlement of a claim by C V Carr for damages resulting from a car accident at Turner Valley Alta June 17, 1972, charged to Vote 20.		
Alberta Hospital Services Commission.....	PC 1960-11/944 July 15, 1960 as amended.....	{ 339
Robbins and Robbins.....		
		1,389
Settlement of a claim for damages resulting from an automobile accident at Ottawa Ont January 29, 1973, charged to Vote 20.		
Allstate Insurance Co, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	1,330
Settlement of a claim for damages resulting from a motor vehicle accident at Corner Brook Nfld November 20, 1972, charged to Vote 20.		
Barry Wells and Monaghan, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	2,194
Settlement of a claim for damages resulting from a motor vehicle accident at Nelson B C September 8, 1972, charged to Vote 20.		
Bitney and McKay Associates, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	1,418
Settlement of a claim for damages resulting from a car accident at Stonewall Man February 1, 1973, charged to Vote 20.		
David Bueckert.....	PC 1960-11/944, July 15, 1960 as amended.....	{ 444
Manitoba Public Insurance Corporation.....		
		985
Settlement of a claim for damages resulting from an automobile accident at Montreal Que February 19, 1974, charged to Vote 20.		
Michel Cuning.....	PC 1960-11/944, July 15, 1960 as amended.....	1,550
Settlement of a claim for damages resulting from a car accident at Burnaby B C September 14, 1973, charged to Vote 20.		
Russell Wm Demkiw.....	PC 1960-11/944, July 15, 1960 as amended	2,131
Settlement of a claim by Carol Wilkinson who was a passenger in a police vehicle involved in a motor vehicle accident at New Westminster B C June 12, 1972, charged to Vote 20.		
Doig Guthrie and Baily, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	3,048
Settlement of a claim for damages resulting from a car accident at Regina Sask May 9, 1973, charged to Vote 20.		
S J Ehmann.....	PC 1960-11/944, July 15, 1960 as amended.....	5,100
Settlement of a claim for damages resulting from a car accident at Quebec Que September 21, 1972, charged to Vote 20.		
Fleet Shoe Findings Ltd.....	PC 1960-11/944, July 15, 1960 as amended.....	{ 332
Richard Wagner.....		
Denis Gingras.....		
		1,200
		83
Settlement of a claim for damages resulting from an automobile accident at Revelstoke B C April 27, 1973, charged to Vote 20.		
Fruit Growers Mutual Insurance Co.....	PC 1960-11/944, July 15, 1960 as amended.....	1,065
Settlement of a claim by L G Flanagan for special and general damages resulting from a motor vehicle accident at Campbellton N B August 19, 1968, charged to Vote 20.		
Gilbert McGloan and Co, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	10,302
Settlement of a claim for damages resulting from an automobile accident at New Westminster B C June 12, 1972, charged to Vote 20.		
Harper Grey Easton & Co, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	1,427

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL—Continued		
Royal Canadian Mounted Police—Continued		
Settlement of a claim for damages resulting from a car accident at Ottawa Ont June 8, 1973, charged to Vote 20.		
Home Insurance Co.....	PC 1960-11/944, July 15, 1960 as amended.....	{ 2,890
Carmen Lacharity.....		
Settlement of a claim for damages resulting from a motor vehicle accident at Tomahawk District Alta March 7, 1971, charged to Vote 20.		
Hurlburt Reynolds Stevenson and Agrios.....	PC 1960-11/944, July 15, 1960 as amended.....	1,492
Settlement of a claim for damages resulting from a motor vehicle accident at Hope B C July 8, 1973, charged to Vote 20.		
Ruth Johnson.....	PC 1960-11/944, July 15, 1960 as amended.....	1,752
Settlement of a claim for damages resulting from a motor vehicle accident at Montreal Que December 5, 1973, charged to Vote 20.		
Laurent Lecavalier.....	PC 1960-11/944, July 15, 1960 as amended.....	{ 100
Scottish & York Insurance Co Ltd.....		
Settlement of a claim for damages and costs resulting from a motor vehicle accident at Frobisher Sask January 4, 1971.		
MacPherson Leslie and Tyerman.....	The Federal Court of Canada Award.....	5,381
Settlement of a claim by Olive Pilosio for special damages, general damages and costs resulting from a car accident at Fernie BC December 20, 1971, charged to Vote 20.		
George S Majic, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	5,239
Settlement of a claim for damages resulting from a motor vehicle accident at Winnipeg Man February 7, 1973, charged to Vote 20.		
Manitoba Public Insurance Corporation.....	PC 1960-11/944, July 15, 1960 as amended.....	{ 850
Walter Wright.....		
Settlement of a claim by William Searcy who was a passenger in a police vehicle involved in a motor vehicle accident at Dinorwic, Ont October 3, 1972, charged to Vote 20.		
Harold K Marcum, in trust.....	PC 1960-11/944, July 15, 1960 as amended.....	1,180
Settlement of a claim by Françoise Menard for damages and costs resulting from a car accident at Pike River Que September 13, 1972.		
Françoise Menard.....	The Federal Court of Canada Award.....	{ 252
Les Prevoyants du Canada.....		
Allaire L'Heureux Gratton and Blain.....		
Settlement of a claim for damages resulting from a car accident at Islington Ont November 15, 1972, charged to Vote 20.		
L Offman.....	P C 1960-11/944, July 15, 1960 as amended.....	5,228
Settlement of a claim by Mr and Mrs K Slezak, for damages resulting from a motor vehicle accident at Goderich Ont February 28, 1971, charged to Vote 20.		
Robert P Preszler.....	P C 1960-11/944, July 15, 1960 as amended.....	7,654
Settlement of a claim for damages resulting from a car accident at New Westminster BC June 12, 1972, charged to Vote 20.		
Registrar of the Supreme Court of British Columbia.....	P C 1960-11/944, July 15, 1960 as amended.....	1,900
Settlement of a claim for damages resulting from a motor vehicle accident at St. John's Nfld January 1, 1973, charged to Vote 20.		
H P Rideout.....	P C 1960-11/944, July 15, 1960 as amended.....	2,463
Settlement of a claim for damages resulting from an automobile accident at Ottawa Ont June 8, 1973, charged to Vote 20.		
Royal Insurance Group.....	P C 1960-11/944, July 15, 1960 as amended.....	{ 131
Nettleton's Jewellery Ltd.....		
		2,621

PAYMENT OF DAMAGE CLAIMS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL—Concluded		
Royal Canadian Mounted Police—Concluded		
Settlement of a claim for damages resulting from a motor vehicle accident at Regina Sask May 9, 1973, charged to Vote 20.		
Saskatchewan Government Insurance Office.....	P C 1960-11/944, July 15, 1960, as amended.....	874
S J Ehmann.....		563
Settlement of a claim by Donald Wayne Afdahl for special damages, general damages and costs resulting from a motor vehicle accident at Edmonton Alta September 25, 1970, charged to Vote 20.		
Shtabsky and Co.....	P C 1960-11/944, July 15, 1960, as amended.....	5,081
Settlement of a claim for damages resulting from a motor vehicle accident at Nanaimo BC December 24, 1973, charged to Vote 20.		
State Farm Insurance Co.....	P C 1960-11/944, July 15, 1960, as amended.....	1,084
Settlement of a claim for damages resulting from a car accident at Surrey BC July 5, 1973, charged to Vote 20.		
Sutherland MacKenzie and Joe, in trust.....	P C 1960-11/944, July 15, 1960, as amended.....	1,165
Settlement of a claim for damages resulting from an automobile accident at Seven Persons Alta August 11, 1973, charged to Vote 20.		
Western Assurance Co.....	P C 1960-11/944, July 15, 1960, as amended.....	1,182
Lorne Dovell.....		372
Sundry claims, each under \$1,000.....		82,237
		168,517
		179,673
TRANSPORT		
MARINE SERVICES		
Settlement of claims for damages resulting from the "Transatlantic"—"Hermes" collision on the St Lawrence River April 10, 1965 including interest of \$146,425.		
Messrs Martineau, Walker, Allison, Beaulieu, Phelan, & MacKell.....	Federal Court Judgment, April 27, 1971.....	264,251
Messrs McMaster, Meighen, Minnion, Patch, Cordeau, Hyndman & Legge.....		197,999
Messrs McMillan, Binch.....		80,557
Settlement of claim for compensation arising as a result of a relocation of Imperial Oil's pipelines in Hamilton Harbour including interest of \$49,479		
Imperial Oil Limited.....	Federal Court Judgment, February 28, 1973.....	152,694
Settlement of claim with Transworld Shipping Limited as a result of the chartering of two vessels, the motor vessel "Global Envoy" and the motor tanker "Cabatarn" in connection with the 1971 Arctic Resupply Programme		
Transworld Shipping Limited and Langlois, Drouin & Laflamme.....	Federal Court Judgment, T-1565-72 May 23, 1973.....	223,110
Langlois, Drouin & Laflamme.....		5,407
Settlement of claim for costs for David Gerald Crabbe who was the pilot on the "Sergey Yesenin" which was in collision with the "Queen of Victoria" in Active Pass B C on August 2, 1970.		
Messrs Langlois, Drouin and Laflamme.....	Federal Court Judgment, A-42-71, October 10, 1971.....	2,000
Settlement of a claim by William Leblanc for injury sustained at wharf at Caissie Cape N B on October 29, 1971, charged to Vote 5.....	Department of Justice letter July 11, 1973.....	1,200
Sundry claims, each under \$1,000.....		4,361
		931,579

PAYMENT OF DAMAGE CLAIMS—*Concluded*

Particulars and Payee	Authority	Amount
		\$
TRANSPORT—<i>Concluded</i>		
AIR TRANSPORTATION		
Settlement of a claim for damages as a result of late delivery of asphalt at Schefferville, Quebec.		
Beaver Asphalt Paving Co Ltd.....	Federal Court Award, April 17, 1973.....	1,874
Pateras Macherola Galiceo and Taddeo.....		985
Settlement of a claim for damages as a result of a motor vehicle accident September 19, 1973 at Toronto International Airport charged to Vote 15.		
A I Wanyzyn.....	P C 1966/707, April 21, 1966.....	1,200
Settlement of a claim for damages as a result of a motor vehicle accident September 19, 1973 at Toronto International Airport charged to Vote 15.		
Prudential Insurance Co.....	P C 1966/707 April 21, 1966.....	1,347
Settlement of a claim for damages as a result of a motor vehicle accident December 23, 1973, at Montreal International Airport charged to Vote 15.		
Jacques Surprenant.....	P C 1966/707 April 21, 1966.....	1,445
Settlement of a claim for damages as a result of a motor vehicle accident September 20, 1973, at Vancouver International Airport charged to Vote 15.		
Pearlman and Lindhold.....	P C 1966/707 April 21, 1966.....	3,000
Settlement of a claim for damages as a result of a motor vehicle accident January 8, 1974, at Prince George BC charged to Vote 15.		
Merit Insurance Co.....	P C 1966/707 April 21, 1966.....	1,227
Settlement of a claim for damages as a result of a motor vehicle accident May 31, 1973, at Vancouver charged to Vote 15.		
Dominion of Canada General Insurance.....	P C 1966/707 April 21, 1966.....	1,395
Settlement of a claim for damages as a result of a motor vehicle accident July 10, 1973, at Greenfield Park Quebec charged to Vote 15.		
Brouillard Automobile.....	P C 1966/707 April 21, 1966.....	1,927
Settlement of a claim for damages to an aircraft as a result of a collision with a Crown owned vehicle August 16, 1972, at Calgary International Airport charged to Vote 15.		
Hudson's Bay Oil and Gas Co Ltd.....	T B 790309 May 10, 1973.....	61,725
Sundry Claims each under \$1,000.....		14,404
		90,529
		<u>1,022,108</u>
TREASURY BOARD		
National Research Council of Canada		
Sundry claims, each under \$1,000.....		3,944
VETERANS AFFAIRS		
Motor vehicle accident. Payment made to Siskind, Taggart and Cromarty, re claimant J D Pinkerton.		
Paid from Parliamentary Vote 45.....	T B 725487.....	32,900
Motor vehicle accident. Payment made to Aetma Casualty and Surety Co.		
Paid from Parliamentary Vote 45.....	Claims regulations Section 10.....	1,750
Sundry claims under \$1,000.....		2,190
		<u>36,840</u>

EX GRATIA PAYMENTS

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE		
PRODUCTION AND MARKETING PROGRAM		
Sundry claims, each under \$100.....		39
HEALTH OF ANIMALS PROGRAM		
Retroactive compensation to owners of cattle ordered slaughtered during the period January 1, 1973, through June 4, 1973, to reflect higher compensation rates authorized by P C No 1973-1/2367 dated August 2, 1973, VOTE 25.		
Alton, G L.....	Marwayne, Alta.....	606
Ares, Louis-Gilles.....	Fulford, PQ.....	146
Barkley, Murray.....	Winchester, Ont.....	266
Bauer, Albert.....	Stettler, Alta.....	209
Bergeron, Lucien.....	Brompterville PQ.....	463
Bisson, Sulvio.....	Debden, Sask.....	153
Blocka, Mike.....	Prince Albert, Sask.....	165
Bohn, Tony.....	Tramping Lake, Sask.....	925
Bonin, Claude.....	ND De Lourdes, PQ.....	288
Bonogofski, Ole.....	Tramping Lake, Sask.....	1,939
Bouchard, Victor.....	Victoire, Sask.....	154
Bradford, Jim & Sons.....	Saltcoats, Sask.....	1,434
Bradford, J Arden.....	Saltcoats, Sask.....	837
Bradford, Margaret.....	Saltcoats, Sask.....	112
Bricault, Gilles.....	Farnham, PQ.....	118
Cantin, Azellus.....	St Liguori, PQ.....	634
Chapman, John.....	Saskatoon, Sask.....	369
Chauvin, Raynald.....	St Paul D'Abbotsford, PQ.....	285
Choquette, Ron.....	Perigord, Sask.....	419
Clancy, Val.....	Lacombe, Alta.....	194
Collin, Eugene.....	St Lin, PQ.....	113
Couch, D H.....	Lucky Lake Sask.....	394
Couture, Farms.....	Debden, Sask.....	229
Croteau, Ted.....	Debden, Sask.....	433
Cyr, Guy.....	Debden, Sask.....	270
Dale, George.....	Marwayne, Alta.....	724
Daviau, Orient.....	St Valerien, PQ.....	975
Desrosiers, Remi.....	Bjorkdale, Sask.....	982
Doyer, François.....	Cheneville, PQ.....	142
Dressler, Gerald.....	Brandon, Man.....	437
Dubois, Donat.....	Lawrenceville, PQ.....	366
Dunsmore, C.....	Rocanville, Sask.....	1,432
Dyck, Ivan.....	Meadow Lake, Sask.....	524
Eggleton, Harold.....	Raymore, Sask.....	1,054
Eimlea, Farms.....	Aurora, Ont.....	166
Elliot, Farms.....	Florence, Ont.....	841
Elliot, Raymond J.....	Renfrew, Ont.....	222
Éthier, André.....	St Julienne, PQ.....	841
Everest, F & Sons.....	Prince Albert, Sask.....	3,533
Faye, Eddie W.....	Kelliher, Sask.....	1,123
Fehr, Peter.....	Hartney, Man.....	288
Fenn, Robert.....	Stoughton, Sask.....	1,241
Fillion, Joe.....	Meadow Lake, Sask.....	935
Fillion, Leo J.....	Meadow Lake, Sask.....	1,056
Fisher Brothers.....	Chatham, Ont.....	442
Fisher, J L.....	Woodville, Ont.....	100
Forgues, Sylvio.....	St Ignace de Stanbridge, PQ.....	142
Fouillard, Ernest.....	St Lazare, Man.....	4,763
Gagne, Artheme.....	Roxton Falls, PQ.....	782
Gervais, Jean.....	Ste Elizabeth, PQ.....	143
Gibbard Brothers.....	Onion Lake, Sask.....	702
Griffith, Ayrl.....	Naicairn, Sask.....	1,685
Hack, Sig.....	Killaly, Sask.....	1,179
Hannis, Herb.....	Paradise Hill, Sask.....	344

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE—Continued		
HEALTH OF ANIMALS PROGRAM		
Hanson, Veirl.....	Brightsand, Sask.....	2,629
Haskey, Jacob.....	Wadena, Sask.....	132
Hector, Sam.....	Calgary, Alta.....	5,762
Hoetby, Robert.....	Loon Lake, Sask.....	933
Hoover Brothers.....	West Bend, Sask.....	2,315
Hoppe, Anna.....	Selkirk, Man.....	246
Hoppe, Leo.....	Selkirk, Man.....	481
Hullock, Max.....	Taber, Alta.....	559
Janelle, Rene.....	St Cyrille, Drummond, PQ.....	518
Johnston, Neville.....	Carp, Ont.....	255
Kemp, Raymond & Son.....	Ramsayville, Ont.....	466
Kropf, O.....	Bright, Ont.....	1,675
Lachapelle, René Claude.....	St Esprit, PQ.....	172
Lajeunesse, Edmond.....	Debden, Sask.....	136
Lake, John.....	Stoughton, Sask.....	2,432
Lamarche, Leopold.....	St Joachim.....	167
Lambert Livestock Ltd.....	St Boniface, PQ.....	125
Lamontagne, Emile.....	Shell Lake, Sask.....	128
Leskiw, Eugene.....	Velna, Alta.....	637
L'Heureux, George.....	Pierceland, Sask.....	2,531
Logeot, V C.....	Oak Lake, Man.....	878
Legeot, Victor.....	Deleau, Man.....	2,492
Luthje Brothers.....	Marsden, Sask.....	636
Mac Donell, Allan Leonard.....	Green Valley, Ont.....	129
Maguet, Claude & René.....	St Rose, Man.....	1,757
Marichildon, Martin & Louis.....	Debden, Sask.....	1,056
Mazur, Joe.....	Poplarfield, Man.....	430
Meehan, A.....	Carp, Ont.....	390
Meehan, H.....	Carp, Ont.....	336
Meunier, Roger.....	Iberville, PQ.....	204
Meyer, Earl.....	Big River, Sask.....	1,477
Miller Brothers.....	Sugden, Alta.....	2,134
Mountain, Jack.....	Terra, Cotta.....	296
Nicholson, L A.....	Brampton, Ont.....	3,431
Ostiguy, Marc.....	Granby, PQ.....	1,295
Papineau, Jean Marie.....	Fulford, PQ.....	477
Papineau, Marcel.....	Fulford, PQ.....	176
Paquette, Rock.....	Leoville, Sask.....	905
Parslow & Denoon Ltd.....	Calgary, Alta.....	110
Payette, Gaitan.....	St Jacques, PQ.....	141
Perkins, C W.....	Chauvin, Sask.....	400
Poirier, Normand.....	Edmonton, Alta.....	722
Poirier, Normand.....	Victoire, Sask.....	125
Pratt, John H.....	North Gower, Ont.....	582
Rec Gen of Canada.....	Prince Albert, Sask.....	278
Reimer, Peter.....	Gardenton, Man.....	1,112
Reise, Phil.....	Selkirk, Man.....	572
Rivest, Lucien.....	Crabtree Mill, PQ.....	198
Rivington, Glenn.....	Carp, Ont.....	196
Roberge, Jean Charles.....	Ste Anne de Larochelle PQ.....	170
Rocky Ridge, Ranching.....	Melford, Sask.....	3,020
Sask Wheat Pool.....	North Battleford, Sask.....	123
Schneider, Arlane.....	Grandora, Sask.....	967
Scott, R W.....	Woodstock, Ont.....	1,026
Shantz, Darcy V.....	New Hamburg, Ont.....	123
Sheane, Wm & Clifford.....	Fairlight, Sask.....	1,771
Speir Holding Ltd.....	Brock, Sask.....	172
Somak, John.....	Sandy Lake, Man.....	744
Sturgeon Creek Colony.....	Headingley, Man.....	1,068
Svoboda, J.....	St Walburg, Sask.....	372

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
AGRICULTURE—Concluded		
Vongrad, Alfred.....	Good Soil, Alta.....	1,480
Waterson, John B.....	Carberry, Man.....	147
Waugh, Elinora.....	Loon Lake, Sask.....	12
Waugh, Dorothy & John.....	Loon Lake, Sask.....	2,773
Weeks, Frank.....	Biggar, Sask.....	1,939
Western Ont Cattle Breeders.....	Woodstock, Ont.....	200
Wheatcroft, J C.....	Calgary, Alta.....	223
Wolfenden, W C & Sons.....	Brisco, B C.....	2,000
Young, Patrick V.....	Peterborough, Ont.....	1,375
Sundry Claims, each under \$100.....		9,486
		112,853
CANADIAN GRAIN COMMISSION PROGRAM		
Reimbursement of expenses incurred as a result of late payment of retroactive salary.		
F E Creswell.....		171
		113,063
COMMUNICATIONS		
Vote 1—Departmental vehicles involved in accidents.		
L Lapière.....		160
Ontario Hydro.....		569
G E Rosenfeld.....		100
J Chisholm.....		152
		981
CONSUMER AND CORPORATE AFFAIRS		
Compensation for damages to a rental vehicle Avis Rent A Car...	Ministerial.....	100
Sundry claims, each under \$100.....		50
		150
ENERGY, MINES AND RESOURCES		
D Larson.....	P C 1966-35/2375.....	12
Moloughney's Van and Storage Re: Mr J T Burnett.....	T B No. 719092 April 10, 1973.....	751
		763
ENVIRONMENT		
Fishermen—Compensation for loss of income—charged to Vote 5.	T B 717791.....	1,170,125
Whalers—Compensation for loss of income—charged to Vote 5....	P C 1973-3/1940.....	1,375,000
J P Montpetit.....	Ministerial.....	157
Tom Pierce.....	Ministerial.....	181
W Langille.....	Ministerial.....	150
S M Mitchell.....	Ministerial.....	131
M Vienneau.....	Ministerial.....	100
Dr Paul Benoit.....	Ministerial.....	25
		2,545,869

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
EXTERNAL AFFAIRS		
Compensation for costs involved in retrieving vessel Greenpeace III from French Polynesia, charged to Vote 1.		
D McTaggart West Vancouver.....	P C 1973-13/3799, December 11, 1973.....	12,000
Compensation for increased accommodation costs incurred due to cancellation of posting, charged to Vote 1.		
Mrs D Price.....	P C 1966-35/2375, December 22, 1966.....	788
Compensation for damages to borrowed equipment, charged to Vote 1.		
Heintzman & Company Ltd Ottawa, Ontario.....	P C 1966-35/2375, December 22, 1966.....	500
Compensation for loss of rented equipment, charged to Vote 1.		
Eastview TV Appliances and Furniture Ltd Vanier, Ontario.....	P C 1966-35/2375, December 22, 1966.....	400
Astro-Tech Office Equipment Ltd Hull, Quebec.....		300
Bell Canada, Ottawa, Ontario.....		270
Compensation for loss of luggage & personal effects, charged to Vote 1.		
H Morrison, Toronto, Ontario.....	P C 1966-35/2375, December 22, 1966.....	389
		14,647
Canadian International Development Association		
Compensation for damages sustained to personal effects resulting from an incident of assault and robbery which occurred on October 7, 1972 in Hamilton, Ontario, where Mr G Simba, a CIDA student from Kenya was studying at Mohawk College, charged to Vote 25.		
G Simba.....	P C 1972-2/2667	
	T B 721216, September 11, 1973.....	96
		14,743
FINANCE		
Auditor General		
Cash Gratuity		
A Maxwell Henderson.....	P C 1973-864, April 5, 1973.....	10,465
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Payment of compensation pension that would have been payable in accordance with Government Employees Compensation Act.		
D Rykman.....	P C 1973-2/2909, October 4, 1973.....	17,359
Payment for costs of improvements to land to individuals who were requested to vacate the Indian reserve.		
S Bryanton.....	T B 722470, October 16, 1973.....	352
G Hogan.....		8,337
P Hogan.....		17,315
Estate of H Matchett.....		6,400
J Matchett.....		5,500
N S Mather.....		19,500
S McKibbin.....		11,021
J P Lefebvre.....		11,186
Estate of H Ramsey.....		13,267
F Stewart.....		24,000
Estate of N Sutherland.....		9,493
R Taylor.....		6,815
C Wilson.....		20,500
Payment for loss of personal effects while in the care of the department.		
R Sorgi.....	P C 1973-4/2298, July 31, 1973.....	589
Payment for loss of revenue sustained as a result of an administrative oversight on the part of the department.		
D S Millar.....	P C 1973-4/3799, December 11, 1973.....	3,000
		174,634

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded		
CONSERVATION PROGRAM		
Payment to assist in the cost of renovations to a drainage system village de St Timothée, Que.....	P C 1973-5/3656, November 27, 1973.....	5,000
Payment to cover loss by fire of personally owned tools of trade.		
N F Edrupt.....	Ministerial.....	308
H F Elliott.....		142
E K Keith.....		134
W G Martin.....		143
M O Sennett.....		496
F Winchester.....		454
		6,677
		181,311
INDUSTRY, TRADE AND COMMERCE		
TRADE INDUSTRIAL PROGRAM		
Payment in respect of the loss of life insurance which would have been payable to Mrs Holton as beneficiary, arising from the reassignment of position.		
Mrs Andrée Holton.....		73,500
TOURISM PROGRAM		
Sundry claims under \$100.....		56
GRAINS AND OILSEEDS PROGRAM		
Payments to producers pursuant to the Eastern Wheat Producers Payments Regulations.		
Blouin, Bernard.....		298
Moher, Francis.....		320
Paulus, Raymond.....		522
Skyes, Dorothy.....		522
Verhaeghe, Oscar.....		522
Bzoska, Stan.....		522
Clutterbuck, Bros.....		240
Daglish, Clayton.....		454
Gee, Murray and Edgar.....		523
Hallman, Orval.....		461
Hickson, John.....		448
Komon, Tony.....		378
Lotz, Adam.....		140
Malefant & Sons, Francis.....		523
McCracken, Tex & Evan.....		1,045
McIntosh, Duane & Willis.....		247
Jacobs, Mabel.....		377
Tait, Ted.....		523
		8,065
		81,621
LABOUR		
CANADA LABOUR RELATIONS BOARD		
Reimbursement of expenses resulting from cancellation of a hearing in which one participant was not notified, charged to Vote 10a.		
A and M Transport Ltd Havelock N B.....	P C 1973-3/2909 dated October 4, 1973.....	435

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
MANPOWER AND IMMIGRATION		
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM		
Payments under \$100.....		92
UNEMPLOYMENT INSURANCE ACCOUNT		
Over-refund of an UI overpayment—		
Michael Simkanin, Thunder Bay.. Ont.....	T B-721130, P C-1973-1/2474.....	304
Cashing of Warrants—		
Bank of Montreal, Toronto, Ont.....	T B-720004, P C-73-13/1940.....	450
Cashing of Warrants—		
Bank of Commerce, Windsor, Ont.....	T B-721259, P C-1973-10/2475.....	182
		936
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Payment to repair the road from Canadian Forces Base Penhold to the radar site, charged to Vote 1.		
County of Red Deer.....	P C 1972-3/2503, November 9, 1973.....	18,500
Payment on compassionate grounds of \$75 per month on account of permanent Quadriplegia resulting from a swimming accident while attending summer camp at former RCAF Station Aylmer Ont, charged to Vote 1.		
E Delage.....	P C 1964-20/435, March 20, 1964.....	900
Compensation for injuries received on 20 August 1970 at Altengeke Germany, charged to Vote 1.		
Ida Feldmann.....	P C 1973-6/3656, November 27, 1973.....	965
Reimbursement for the cost of shipping her privately owned motor car from Halifax NS to North Bay Ont, charged to Vote 1.		
Sandra McGowan.....	P C 1973-5/3858, December 18, 1973.....	208
Compensation in respect of the loss of and damage to his furniture and effects while in long term storage with the defunct Brother's Van and Storage Ltd Vancouver, charged to Vote 1.		
R B Hanstead.....	P C 1973-3/3609, November 20, 1973.....	1,818
Compensation representing the pay and allowances and the increase in the Cash Termination Allowance that he would have received if his service in the Canadian Forces had been extended to include a period of hospitalization which commenced following his release, charged to Vote 1.		
G R LeBlanc.....	P C 1973-7/653, March 27, 1973.....	5,458
Compensation representing the additional amount of pay and allowances he would have received if he had been granted his rehabilitation leave entitlement upon release from Canadian Forces, charged to Vote 1.		
A A Nicholls.....	P C 1973-3/978, April 17, 1973.....	4,222
Compensation for the cost of transportation and travelling expenses for her dependent husband on posting from Victoria B C to Toronto Ont, charged to Vote 1.		
S B Rooze.....	P C 1973-10/2473, August 21, 1973.....	193
Compensation representing the pay and allowances he would have received, if his service in the Canadian Forces had been extended to include a period of hospital treatment that commenced prior to his release, less the amount of the annuity under the Canadian Forces Superannuation Act and unemployment insurance benefits he received, charged to Vote 1.		
D C Smith.....	P C 1973-6/653, March 27, 1973.....	505

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE—Concluded		
DEFENCE SERVICES PROGRAM—Concluded		
Compensation to restore the subgrade and resurface the section of the Craig-road in vicinity of the National Defence Communications Establishment and the NATO Building, near the Village of Carp.		
Township of Huntley.....	P C 1973-3/569 March 13, 1973.....	10,000
Compensation for amount of pay and allowances he would have received during additional leave to which he was entitled but which he did not receive prior to his release, charged to Vote 1.		
M Wilson.....	P C 1973-5/653 March 27, 1973.....	1,018
		43,787
NATIONAL REVENUE		
Customs and Excise		
Settlement of a claim for partial permanent disability sustained by H E Palmer of Hemmingford, Quebec while he was an employee in the Federal Public Service.		
H E Palmer.....	T B 724653—P C 1974-7/333, February 26, 1974.....	840
Sundry claims, each under \$100.....		181
		1,021
NATIONAL REVENUE		
Taxation		
Compensation to a departmental employee for loss of deposit on cancellation of holiday trip at the request of the Department, charged to Vote 5.		
H E Garland.....	Ministerial.....	130
Sundry claims, each under \$100.....		43
		173
		1,194
POST OFFICE		
T B 714014, July 21, 1972	Vote	
A F Rumble.....	1	1,200
A White.....	1	1,200
Airways Ltd.....	1	2,800
Bedwell Movers Ltd.....	1	2,400
Brampton Distributing Co Ltd.....	1	3,900
B Rundle.....	1	400
Bob Special Services Ltd.....	1	2,800
D Matheson.....	1	800
D J Etherington.....	1	800
Despres and McDougall.....	1	14,600
Delivro Inc.....	1	400
E Pethel.....	1	800
F Suckodoski.....	1	8,300
Guy Auger.....	1	2,400
G Oldfield.....	1	400
Henri Caron.....	1	2,800
Marcel Ethier.....	1	400
N Black.....	1	400
O Velenosi.....	1	400
P Werenka.....	1	1,800
P E Beaudoin.....	1	10,400
R W Hinan.....	1	800
R T Smith.....	1	1,100
Rod Service (Ottawa) Ltd.....	1	28,700
W D Henshaw Cartage.....	1	400
W K Rowe.....	1	400

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
POST OFFICE—Concluded		
Y Levis.....	1	4,000
F W O'Toole.....	1	4,800
G G Guzzwell.....	1	700
Thos Rumsey.....	1	400
L C Kelly.....	1	800
W Walker.....	1	1,200
G G Moir.....	1	3,200
Dartmouth Enterprises.....	1	700
M & S Delivery Service.....	1	400
Warren J Malone.....	1	800
George N MacLennan.....	1	1,400
Jos A Leger.....	1	6,100
H O Grenier.....	1	800
Transport Frontenac.....	1	3,500
R Lavoie.....	1	1,200
R Cyr.....	1	1,200
L Henripin.....	1	1,400
M L Musgrove.....	1	700
I Harder.....	1	400
Courier Transfer Ltd.....	1	400
P Matiowsky.....	1	800
R W Downie & W E Holliday.....	1	1,200
		<u>126,900</u>

These payments were made to mail contractors upon termination of their mail contracts caused by Post Office Department takeover of Combined Urban Services on March 1, 1972.

PUBLIC WORKS

Terminal Warehouse, Division of Canada Steamship Lines Re: Compensation for early termination of occupancy of space by Post Office Department Montreal Quebec, charged to Vote 10.....		
	P C 1973-11/1013, dated April 17, 1973—T B 718800.....	10,573
Sundry payments under \$100 (11).....		279
		<u>10,852</u>

SECRETARY OF STATE

National Film Board		
Cost of repairing and repainting statue rented for a production and damaged in transit. P Petrucci.....		
	National Film Act.....	140
Cost of repairing neon sign on hotel used as location, sign damaged during shooting. Hotel Lapinière.....		
	National Film Act.....	425
Compensation to owner of rented house for cleaning of carpets and painting of ceiling damaged by lighting during film shooting. L Desjardins.....		
	National Film Act.....	175
Sundry payments, each under \$100 (5).....		280
		<u>1,020</u>

EX GRATIA PAYMENTS—Continued

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL		
Correctional Services		
Reimbursement of the cost of a diving board damaged by an inmate on July 11, 1972 at Longchamp Place Swimming Pool, charged to Vote 5.		
R J Stamping Co Ltd.....	P C 1966-35/2375, dated December 22, 1966.....	200
To compensate J A Hebert for repairs to his privately owned motor vehicle damaged while performing emergency duties at Dorchester Penitentiary, on September 20, 1971 charged to Vote 5.		
J A Hebert.....	P C 1966-35/2375, dated December 22, 1966.....	500
Disability pension for ex-inmate injured while at Dorchester Penitentiary, charged to Vote 5.		
Kenneth Conrad.....	P C 1972-9/2358, dated October 5, 1972.....	1,037
Once only payment of \$200 to 2,625 employees of the Penitentiary Service as compensation for the loss of uniform entitlement, charged to Vote 5.....	P C 1973-12/830, dated April 3, 1973.....	525,000
Sundry claims, each under \$100, charged to Vote 5.....		864
		527,601
Royal Canadian Mounted Police		
Compensation for damage to a leased vehicle.		
Barclay Rent-a-Car.....	P C 1966-35/2375, December 22, 1966.....	823
Compensation for damage to real property.		
Bayshore Inn.....	P C 1969-11/1876, Oct 1, 1969.....	195
Compensation for damage to real property.		
Bruhn & Jensen Const Co Ltd.....	P C 1969-11/1876, Oct 1, 1969.....	103
Compensation for damage to real property.		
Cariboo Motel & Trailer Park.....	P C 1969-11/1876, Oct 1, 1969.....	120
Compensation for damage to real property.		
A W Christie.....	P C 1969-11/1876, Oct 1, 1969.....	173
Compensation for damage to real property.		
Cove Motor Hotel.....	P C 1969-11/1876, Oct 1, 1969.....	114
Compensation for damage to real property.		
Viola Diodati.....	P C 1969-11/1876, Oct 1, 1969.....	145
Compensation for damage to real property.		
William George Epp.....	P C 1969-11/1876, Oct 1, 1969.....	122
Compensation for damage to leather jacket.		
E G Fennell.....	P C 1969-11/1876, Oct 1, 1969.....	141
Compensation for damage to furniture on transfer.		
J F Friend.....	T B 720323, May 30, 1973.....	730
Compensation for damage to private motorcycle.		
B H Froats.....	P C 1969-11/1876, Oct 1, 1969.....	182
Compensation for damage to real property.		
S S Gill.....	P C 1969-11/1876, Oct 1, 1969.....	156
Compensation for damage to real property.		
J F Hardy.....	P C 1969-11/1876, Oct 1, 1969.....	153
Compensation for damage to real property.		
R Hardy.....	P C 1969-11/1876, Oct 1, 1969.....	104
Compensation for damage to real property.		
Daniel Hicks.....	P C 1973-3/2569, Sept 4, 1973.....	750
Compensation for transportation and living expenses relating to the hospitalization of his son, Constable G W Hill.		
George Hill.....	P C 1973-9/1411, June 5, 1973.....	495
Compensation for damage to clothing.		
J G Jacklin.....	P C 1969-11/1876, Oct 1, 1969.....	102
Compensation for damage to real property.		
Thomas Y T Jung.....	P C 1969-11/1876, Oct 1, 1969.....	162
Compensation for damage to rifle and mechanical tools as a result of fire.		
M E Kyak.....	P C 1966-35/2375, Dec 22, 1966.....	288

EX GRATIA PAYMENTS —Concluded

Particulars and Payee	Authority	Amount
		\$
SOLICITOR GENERAL—Concluded		
Royal Canadian Mounted Police—Concluded		
Compensation covering loss of wrist watch. J G R Lamy.....	P C 1969-11/1876, Oct 1, 1969.....	122
Compensation for expenses resulting from a posting cancellation. M I Leland.....	P C 1969-11/1876, Oct 1, 1969.....	113
Compensation for damage to real property. Kevin McLaughlin.....	P C 1969-11/1876, Oct 1, 1969.....	125
Compensation for damage to guitar rented for use of the band. Nelson's Music Centre.....	P C 1969-11/1876, Oct 1, 1969.....	100
Compensation for damage to private vehicle by police dog. D J Niven.....	P C 1969-11/1876, Oct 1, 1969.....	308
Compensation for damage to a place of residence. Len Persson.....	P C 1969-11/1876, Oct 1, 1969.....	182
Compensation for damage to real property. E Piccolo.....	P C 1969-11/1876, Oct 1, 1969.....	135
Compensation for damage to real property. A Potoma.....	P C 1969-11/1876, Oct 1, 1969.....	125
Compensation for damage to private vehicle. G A Prawdzik.....	P C 1969-11/1876, Oct 1, 1969.....	180
Compensation for out-of-pocket expenses in relation to transfer from Vancouver to Ottawa. A J Richards.....	P C 1973-8/3192, October 16, 1973.....	2,070
Compensation for damage to real property. St Regis Hotel.....	P C 1969-11/1876, October 1, 1969.....	116
Compensation for damage to real property. Shannon Motel Ltd.....	P C 1969-11/1876, October 1, 1969.....	103
Compensation for damage to real property. Town & Country Inn.....	P C 1969-11/1876, October 1, 1969.....	136
Compensation for damages to mobile home and effects while on transfer. N D Tubb.....	P C 1974-8/70, January 8, 1974.....	542
Compensation for damage to real property. C W Turner.....	P C 1969-11/1876, October 1, 1969.....	145
Compensation for damage to private automobile. D A Zazulak.....	P C 1973-3/2569, September 4, 1973.....	250
		9,810
		<u>537,411</u>

TRANSPORT**MARINE SERVICES**

Payment of \$50 per month by the Merchant Seamen's Compensation Board to the parents of Ward D Poole who lost his life when Pilot Boat No 1 was sunk as a result of a collision with the S S Fort Avalon, charged to Vote 5.

C S Poole and Maria Poole.....	T B 574915, March 8, 1961.....	600
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AIR TRANSPORTATION

Payment to help offset the operating deficits incurred by the Toronto Island Airport, charged to Vote 15.

Toronto Harbour Commissioners.....	P C 1974-16/462, March 5, 1974.....	250,000
		250,600

Canadian Transport Commission

Payment for the purpose of liquidating outstanding commercial debts of the Company, charged to Vote 70.

Newfoundland Transportation Company Ltd.....	T B 721015, October 4, 1973, P C 1973-3/3563, November 13, 1973.....	130,000
		<u>380,600</u>

VETERANS AFFAIRS

Payment to C F Black for loss and damage to household effects during long term storage in Ottawa.....

P C 1974-11/586, dated March 12, 1974.....	524
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FEDERAL COURT AWARDS

Particulars and Payee	Authority	Amount
		\$
NATIONAL DEFENCE		
Details are shown under Damage Claims (1 award).....		44,829
NATIONAL REVENUE		
Taxation		
Federal Court costs awarded to taxpayer.		
Asamera Oil Indonesia Limited.....	Federal Court Award.....	10,961
John Bentzen.....	Federal Court Award.....	776
Oscar Dorfman.....	Federal Court Award.....	1,288
Katie & Reuben Esar.....	Federal Court Award.....	675
David Grotell.....	Federal Court Award.....	691
Harmarstad Limited.....	Federal Court Award.....	4,236
Richard E Hastie.....	Federal Court Award.....	625
Bert James.....	Federal Court Award.....	1,116
James F Kennedy.....	Federal Court Award.....	4,862
Kuhl, John W & Henry H.....	Federal Court Award.....	1,000
Boyden E Lee.....	Federal Court Award.....	435
Jacqueline Lemieux (Boutet).....	Federal Court Award.....	677
Leier, James A, Donald R & Joseph B & Patricia J Silker & Executors of Estate of James P Leier.....	Federal Court Award.....	1,154
Lindev Corporation Limited.....	Federal Court Award.....	884
M W A Gas & Oil Company Limited.....	Federal Court Award.....	1,299
Mid West Abrasives.....	Federal Court Award.....	375
M A Palmer.....	Federal Court Award.....	966
Parkview Manor Limited.....	Federal Court Award.....	1,448
Jack Harvie Quinn.....	Federal Court Award.....	1,500
Elias Rogers Company Limited.....	Federal Court Award.....	1,371
Victor Ross.....	Federal Court Award.....	765
Douglas H Sherman.....	Federal Court Award.....	865
Roderick J Smith.....	Federal Court Award.....	75
Le Soleil Ltée.....	Federal Court Award.....	1,103
E R Squibb & Son.....	Federal Court Award.....	990
Brian Strachan.....	Federal Court Award.....	1,200
Mark Tanz.....	Federal Court Award.....	3,177
Tara Exploration.....	Federal Court Award.....	933
Mary E Walkem.....	Federal Court Award.....	600
Wellington Hotel Holdings.....	Federal Court Award.....	746
Federal Court costs awarded to The Estate of Abe Levine.		
John Page & Genevieve McIvers.....	Federal Court Award.....	1,500
Federal Court costs awarded to Vito Cotellesso & Richard Vanier Testamentary Executors of the late Adrien Meunier.....		
	Federal Court Award.....	400
		48,693
PUBLIC WORKS		
Beaudry, Beaudry, Sarrazin & Letellier for legal fees in the case concerning Plomberie Chouinard & Fils Ltée and the addi- tional costs incurred at the Language Centre, Hull, Que.....	Supreme Court Award dated August 15, 1973.....	2,000
Messrs. Gowling and Henderson in Trust for costs of the Appellant in the Cana Construction Co Ltd, formerly Burns & Dutton Construction (1962) Ltd case concerning additional costs over the original estimated costs of supplying and installing mail handling equipment.....	Supreme Court Award dated February 19, 1974.....	5,807
Parlee, Cavanagh, Irving, Henning, Mustard and Rodney in Trust for Cana Construction Co Ltd, formerly Burns & Dutton Construction (1962) Ltd was awarded a judgement in the case concerning additional costs over the original estimated costs of supplying and installing mail handling equipment.....	Supreme Court Award dated August 27, 1973.....	107,696

FEDERAL COURT AWARDS—Concluded

Particulars and Payee	Authority	Amount
PUBLIC WORKS—Concluded		\$
Plomberie Chouinard & Fils Ltée for additional costs re installation of a central cooling apparatus at the Public Service Language Centre at Hull, Que. The additional costs were necessitated by a discrepancy between the English and French specifications.....	Supreme Court Award dated August 15, 1973.....	25,000
		<u>140,503</u>
SOLICITOR GENERAL		
Royal Canadian Mounted Police		
Details of the awards are reported in the statement of damage claims of this section.....		<u>6,667</u>
TRANSPORT		
Details are shown under damage claims.....		<u>928,877</u>

Nugatory Payments

Particulars and Payee	Authority	Amount
		\$
EXTERNAL AFFAIRS		
Reimbursement of transportation costs for emergency evacuation of Canadian citizens, charged to Vote 1.		
Embassy of Spain.....	TB 575610 February 28, 1961.....	14,003
Embassy of Federal Republic of Germany.....		622
		14,625
INDUSTRY, TRADE AND COMMERCE		
TRADE INDUSTRIAL PROGRAM		
Charges for guaranteed reservations, where participants were "No Shows" and failed to cancel their Reservations.....		350
Sundry Claims under \$100.....		217
		567
LABOUR		
Information Canada		
Fairley & Stevens (1966) Ltd.		
Damage to leased vehicle.....	Director General Vote 5.....	232
POST OFFICE		
Sundry payments under \$100.....		115
PUBLIC WORKS		
J A D'Anjou Re: Removal expenses incurred prior and subsequent to his death on an authorized transfer from Rimouski, Quebec to Quebec City, Quebec, charged to Vote 10.....	T B 720338.....	2,136
H A Ritchey Grocery Re: termination of lease due to ineffective pest control, charged to Vote 10.....	TB 722424.....	3,150
		5,286
TREASURY BOARD		
National Research Council		
Sundry claim under \$100.....		25

SECTION 34

**1973-74
PUBLIC ACCOUNTS**

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Provinces

CONTENTS

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Miscellaneous Payments by Provinces.....	34·2
Federal-Provincial Shared-Cost Programs by Provinces.....	34·73

MISCELLANEOUS PAYMENTS BY PROVINCES

FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies..... (10) 33,779,439

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1972, c. 8, 1972

Payments..... (10) 1,464,047,898

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial revenue stabilization payment, a provincial tax revenue guarantee, and 20% of the federal tax under Part IX of the Income Tax Act.

For the fiscal period 1972-77, the federal government undertook to pay equalization to all provinces that have a fiscal capacity deficiency (i.e., the revenue base for each revenue source is less than their share of the population). The equalization payable to such provinces is the sum of the amounts derived by multiplying for each revenue source the revenue of all provinces for that source by the aforementioned fiscal capacity indices appropriate to each revenue source. The federal government undertook for the same period to stabilize net general revenues of each province at 100% of their yield for the previous year; to pay those provinces whose income tax law and rates were converted to conform to the new federal income tax structure adopted as of January 1, 1972 the amount of any revenue loss suffered by such conversion, and 20% of the federal Part IX tax on the post-tax reform distribution by corporations of income accumulated prior to tax reform.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c. 54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c. 26, 1964

Hospital Insurance and Diagnostic Services Act 11,013,699

Special welfare program comprising the Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan..... 195,524,620

Expenditures..... 206,538,319

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I of the Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province the appropriate Minister and the Minister of Finance, with the approval of the Governor-In-Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province an operating cost adjustment payment computed in accordance with section 7 in respect of a calendar year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c. 26, section 6, Youth Allowances Act provides that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec was the only province providing schooling allowances in the fiscal year 1973-74.

An amount of \$53,124,618 was recovered by an equivalent deduction from the equalization payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act.

Payments to provinces under the Oil Export Tax Act..... (10) *143,308,630

Payments

Payments to provinces are shown in the fourth column of the statement following this category.

Total Statutory..... \$1,847,674,286

*OIL EXPORT TAX

The Oil Export Tax provides that the Minister of Finance may make payments equal to 50% of tax revenues derived from the oil export tax, to the exporting provinces in which the exported crude was produced, recovered or extracted. The sum of \$143.3 million, equal to 50% of oil export tax revenues, is included in fiscal transfer payments of the Department of Finance. Of this amount, \$75.8 million was paid to provincial governments by March 31st. The balance of \$67.5 million is included in both expenditure for 1973-74 and other current liabilities at March 31, 1974. This liability was discharged in 1974-75.

FINANCE—Continued

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES—Concluded

Payments to provincial governments under the British North America Act,
the Federal-Provincial Fiscal Arrangements Act and other statutory authority—Concluded

Province	Subsidies	Fiscal Arrangements	Established Program (Interim Arrangements) and revisions	Payments Under Oil Export Tax Act	Total
Newfoundland.....	9,707,683	156,872,093			166,579,776
Nova Scotia.....	2,173,939	188,880,447			191,054,386
Prince Edward Island.....	658,982	35,002,628			35,661,610
New Brunswick.....	1,774,110	145,275,305			147,049,415
Quebec.....	4,484,119	611,529,133*	206,538,319		822,551,571
Ontario.....	5,504,278	24,736,797			30,241,075
Manitoba.....	2,148,883	127,380,286		1,183,921	130,713,090
Saskatchewan.....	2,108,272	166,680,199		15,736,953	184,525,424
Alberta.....	3,102,325	5,692,339**		122,086,825	130,881,489
British Columbia.....	2,116,848	1,998,671		4,300,931	8,416,450
	\$33,779,439	\$1,464,047,898	\$206,538,319	\$143,308,630***	\$1,847,674,286

*Payments reduced by \$53,124,618 recoverable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

**Does not include the recovery of \$286,000 in respect of the adjustment for the 1968-69 Estate Tax.

***OIL EXPORT TAX

The Oil Export Tax provides that the Minister of Finance may make payments equal to 50% of tax revenues derived from the oil export tax, to the exporting provinces in which the exported crude was produced, recovered or extracted. The sum of \$143.3 million, equal to 50% of oil export tax revenues, is included in fiscal transfer payments of the Department of Finance. Of this amount, \$75.8 million was paid to provincial governments by March 31st. The balance of \$67.5 million is included in both expenditure for 1973-74 and other current liabilities at March 31, 1974. This liability was discharged in 1974-75.

Payments to provinces under the Public Utilities Income Tax Transfer Act, c. 43 Statutes of 1966-67. (10) 24,599,612

These payments represent the final adjustments for 95% of the federal income tax paid by electric, gas and steam utilities on their sales to the public for the 1968, 1969, 1970 and 1971 taxation years and interim payments on account of the federal income tax payable by such corporations for their 1972 and 1973 taxation years.

Details of payments by provinces and territories follow:

Provinces and Territories	Amount
Newfoundland.....	1,922,467
Nova Scotia.....	202,058
Prince Edward Island.....	390,294
New Brunswick.....	4,708
Quebec.....	2,357,188
Ontario.....	12,537,649
Manitoba.....	450,687
Saskatchewan.....	16,126
Alberta.....	6,084,567
British Columbia.....	1,930,438
Northwest Territories.....	77,655
Yukon Territory.....	389,288
	\$ 26,363,125

FINANCE—Continued**SUBSIDIES TO PROVINCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1974***Province of Newfoundland*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 522,104 (census 1971).....	417,683
Additional annual subsidy:	
Chap. 1, Statutes of 1949.....	1,100,000
Chap. 21, Statutes of 1966-67.....	8,000,000
	<u>\$9,707,683</u>

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 788,960 (census 1971).....	631,168
Additional annuity subsidy, Chap. 14, Statutes of 1942....	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411.....	52,771
	<u>\$2,173,939</u>

Province of Prince Edward Island

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 150,000).....	100,000
Grant of 80 cents per head on a population of 111,641 (census 1971).....	89,313
Grant in lieu of public lands less interest on land account	5,880
Subsidy in settlement of steamship service claims.....	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927....	20,000
Chap. 42, Statutes of 1912.....	100,000
Chap. 14, Statutes of 1942.....	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792.....	38,789
	<u>\$658,982</u>

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 634,557 (census 1971).....	507,645
Subsidy in lieu of export duty on lumber.....	150,000
Additional annual subsidy, Chap. 14, Statutes 1942.....	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299.....	26,465
	<u>\$1,774,110</u>

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 3,527,764 (census 1971).....	2,116,658
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213.....	127,461
	<u>\$4,484,119</u>

Province of Ontario

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 5,203,106 (census 1971).....	3,121,863
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289.....	142,415
	<u>\$5,504,278</u>

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 1,005,000 (intercensal estimate January 1, 1974).....	797,299
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683.....	381,584
	<u>\$2,148,883</u>

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 906,000 (intercensal estimate of January 1, 1974).....	732,897
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,017,500.....	405,375
	<u>\$2,108,272</u>

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 1,702,000 (intercensal estimate of January 1, 1974).....	1,331,950
Annual subsidy in lieu of public lands on a population in excess of 1,200,000.....	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$3,102,325</u>

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,184,621 (census 1971).....	1,747,697
Subsidy in lieu of public lands.....	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021.....	29,151
	<u>\$2,116,848</u>

FINANCE—Continued

SUBSIDY PAYMENTS FROM JULY 1, 1867

To close of the Fiscal Year ended March 31, 1974

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on debt allowances	Total
Newfoundland.....	4,675,000	8,392,198	84,475,000		97,542,198
Nova Scotia.....	15,130,000	43,737,877	35,926,980	5,293,533	100,088,390
Prince Edward Island.....	7,720,000	8,722,082	18,324,502	4,115,644	38,882,228
New Brunswick.....	14,490,000	34,155,309	40,080,000	2,456,234	91,181,543
Quebec.....	18,880,000	201,234,014		10,295,222	230,409,236
Ontario.....	19,280,000	238,085,375		10,582,692	267,948,067
Manitoba.....	14,950,000	43,358,312	45,769,232	28,613,983	132,691,527
Saskatchewan.....	14,296,666	44,184,680	55,062,500	27,970,875	141,514,721
Alberta.....	13,781,666	46,921,482	55,750,000	27,970,875	144,424,023
British Columbia.....	14,980,000	50,205,559	11,300,000	3,012,341	79,497,900
	\$138,183,332	\$718,996,888	\$346,688,214	\$120,311,399	\$1,324,179,833

NOTE—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

Newfoundland

Corner Brook (City).....	14,000
Gander (Town).....	65,000
Goose Bay (Happy Valley—School Tax Authority).....	52,626
Grand Falls (Town).....	5,015
St-John's (City).....	268,785
Grants under \$5,000.00 (14).....	12,400
	417,826

Nova Scotia

Amherst (Town).....	24,917
Antigonish (Town).....	29,001
Cape Breton (County).....	70,000
Colchester (County).....	15,431
Cumberland (County).....	22,081
Dartmouth (City).....	742,996
Digby (District).....	5,505
Digby (Town).....	5,000
Glace Bay (Town).....	26,807
Guysborough (District).....	22,582
Halifax (City).....	3,185,452
Halifax (County).....	175,000
Inverness (County).....	18,465
Kentville (Town).....	44,353
King's County (Municipality).....	105,926
Liverpool (Town).....	11,538
Louisbourg (Town).....	11,106
Lunenburg (Town).....	6,854
Middleton (Town).....	5,434
New Glasgow (Town).....	20,405
New Waterford (Town).....	5,525
North Sydney (Town).....	23,625
Parrsboro (Town).....	6,221
Port Hawkesbury (Town).....	8,297
Richmond County (Municipality).....	18,102
Shelburne (District).....	10,155
Shelburne (Town).....	5,856
Springhill (Town).....	202,951
Sydney (City).....	133,857
Truro (Town).....	28,829
Victoria County (Municipality).....	28,350
West Hants.....	14,551
Windsor (Town).....	6,662

Nova Scotia—Concluded

Yarmouth (District).....	15,702
Yarmouth (Town).....	29,850
Grants under \$5,000.00 (25).....	57,178
	5,144,564

Prince Edward Island

Charlottetown (City).....	103,955
St-Eleanors (Village).....	25,027
Summerside (Town).....	15,635
Grants under \$5,000.00 (43).....	11,072
	155,689

New Brunswick

Interim payment to province on behalf of New Brunswick municipalities in respect of year 1973....	700,000
Grants under \$5,000.00 (1).....	2,268
	702,268

Quebec

Ancienne-Lorette (School Commission).....	17,684
Arvida (School Commission).....	8,093
Arvida (Town).....	6,141
Ascot (Township).....	5,060
Baie Comeau (Town).....	7,838
Baie d'Urfe-Senneville (Protestant School Mun.).....	78,470
Bersimis (School Commission).....	5,372
Blainville (Town).....	80,822
Bois-des-Filion (School Commission).....	8,520
Chambly (City).....	10,488
Chibougamau (Town).....	13,161
Chicoutimi (School Commission).....	13,062
Chicoutimi (City).....	10,600
Coaticook (School Commission).....	24,446
Côte St-Luc (City).....	14,218
Côteau-du-Lac (Town).....	15,119
Cowansville (Town).....	61,942
Des Anses (School Commission).....	8,941
Dorval (City).....	2,279,883
Farnham (City).....	17,480
Gatineau (School Commission).....	10,085
Granby (Town).....	22,719
Grand-Mère (School Commission).....	9,597
Grand-Mère (Town).....	5,271

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Quebec—Continued

Hull (City).....	200,000
Jacques-Cartier (School Commission).....	11,760
Joliette (City).....	8,627
Jonquière (School Commission).....	14,786
Kirkland (Town).....	51,172
Lachine (City).....	15,472
Lac-Mégantic (School Commission).....	5,681
La Neigette (School Commission).....	16,312
La Salle (City).....	148,079
La Tuque (Town).....	8,526
Laure-Conan (School Commission).....	8,048
Laurentides (School Commission).....	5,136
Lauzon (School Commission).....	14,230
Lauzon (City).....	19,754
Laval (Protestant School Commission).....	6,916
Laval (Town).....	487,999
Le Gardeur (School Commission).....	19,872
Lennoxville (Protestant School Board).....	21,985
Les Ecorces (School Commission).....	508,514
Lévis (Town).....	12,622
Longueuil (Town).....	81,930
Long Sault (School Commission).....	6,887
Magog (School Commission).....	7,816
Manicouagan (School Commission).....	34,908
Mitis (School Commission).....	7,546
Moisie (Municipal Corporation).....	15,362
Mont-Fort (School Commission).....	18,138
Mont-Laurier (Town).....	8,742
Montmagny (School Commission).....	9,509
Montréal (City).....	3,652,513
Mount-Royal (Town).....	10,745
Oka (Municipality).....	8,000
Outaouais-Hull (School Commission).....	310,000
Pointe-Claire (City).....	73,721
Port-Alfred (School Commission).....	9,968
Port-Alfred (City).....	7,658
Portneuf (School Commission).....	6,774
Québec (City).....	900,000
Rimouski (City).....	9,733
Rivière-du-Loup (School Commission).....	61,552
Roberval (School Commission).....	7,707
Rouyn-Noranda (School Commission).....	9,338
Roxboro (Town).....	23,085
St. Adolphe d'Howard (Municipality).....	7,706
St. Bruno-de-Montarville (Town).....	13,447
St. Exupéry (School Commission).....	25,738
St-Hubert (Town).....	160,000
St-Hyacinthe (City).....	46,039
St-Hyacinthe (School Commission).....	29,776
St-Jean (School Commission).....	7,677
St-Jean (Town).....	421,618
St-Jérôme (City).....	29,768
St-Jérôme (School Commission).....	31,640
St-Laurent (Town).....	1,520,548
St-Maurice (Upper School Commission).....	10,274
Ste-Anne-de-Bellevue (School Commission).....	118,797
Ste-Anne-de-Bellevue (Town).....	514,712
Ste-Anne-des-Plaines (Parish).....	23,704
Ste-Foy (School Commission).....	333,445
Ste-Foy (Town).....	217,953
Ste-Thérèse (School Commission).....	96,430
Ste-Thérèse (Town).....	16,723
Schefferville (Town).....	6,138
Senneterre (Town).....	8,000
Senneville (Village).....	11,303
Sept Iles (City).....	22,000
Shannon (Municipal Corporation).....	10,698
Shawinigan (City).....	12,912
Sherbrooke (City).....	172,559
Sherbrooke (Catholic School Commission).....	12,220
Sorel (City).....	21,142

Quebec—Concluded

Sorel (School Commission).....	25,372
Stanstead (County School Board).....	5,600
Thetford Mines (School Commission).....	11,111
Trois Rivières (City).....	47,711
Val d'Or (School Commission).....	25,971
Val d'Or (Town).....	24,390
Valleyfield (School Commission).....	5,775
Verdun (City).....	28,620
West Island (School Commission).....	40,414
Westmount (City).....	334,110
Grants under \$5,000.00 (519).....	392,647
	14,446,825

Ontario

Ajax (Town).....	6,154
Amherstburg (Town).....	15,463
Arnprior (Town).....	10,103
Aurora (Town).....	7,681
Barrie (City).....	24,197
Belleville (City).....	115,703
Bosanguet (Township).....	8,690
Bowmanville (Town).....	8,331
Bracebridge (Town).....	9,858
Brampton (Town).....	16,781
Brantford (City).....	111,682
Brighton (Township).....	95,351
Brockville (City).....	21,285
Burlington (City).....	242,006
Cambridge (City).....	35,740
Campbellford (Town).....	20,007
Carleton Place (Town).....	5,542
Chatham (City).....	42,586
Cobourg (Town).....	14,577
Cochrane (Town).....	5,208
Colchester South (Township).....	43,177
Collingwood (Town).....	12,572
Cornwall (City).....	64,626
Delhi (Town).....	5,055
Dryden (Town).....	6,635
Dundas (Town).....	8,580
Elliot Lake (Township).....	6,908
Ernestown (Township).....	139,083
Essa (Town).....	110,291
Etobicoke (Borough).....	74,684
Fort Erie (Town).....	14,558
Fort Frances (Town).....	12,454
Gananoque (Town).....	9,543
Georgetown (Town).....	5,918
Geraldton (Town).....	7,787
Gloucester (Township).....	383,167
Goderich (Town).....	9,148
Grimpy (Town).....	6,333
Guelph (City).....	62,530
Hamilton (City).....	455,066
Hawkesbury (Town).....	6,755
Huntley (Township).....	25,457
Huntsville (Town).....	6,870
Ingersoll.....	6,833
Jaffray & Melick.....	13,857
Kapuskasing (Town).....	15,179
Kenora (Town).....	32,942
Kingston (City).....	470,179
Kingston (Township).....	111,434
Kirkland Lake (Town).....	9,147
Kitchener (City).....	98,402
Leamington (Town).....	11,594
Lincoln (Town).....	34,334
Lindsay (Town).....	13,156
London (City).....	1,177,005
McNab (Township).....	15,053
Meaford (Town).....	10,241

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Ontario—Continued

Middleton (Township).....	6,117
Midland (Town).....	10,690
Mississauga (Town).....	1,300,000
Murray (Township).....	5,916
Napanee (Town).....	8,470
Nepean (Township).....	409,841
New Liskeard (Town).....	6,965
Newmarket (Town).....	6,219
Niagara Falls (City).....	43,168
Niagara-on-the-Lake (Town).....	6,093
North Bay (City).....	300,000
North Gower (Township).....	9,967
North York (Borough).....	1,100,000
Oakville (Town).....	51,676
Orillia (City).....	16,137
Oshawa (City).....	80,206
Ottawa (City).....	14,072,223
Ottawa-Carleton (Regional Municipality).....	160,968
Owen Sound (City).....	38,062
Oxford-on-Rideau (Township).....	5,071
Parry Sound (Town).....	13,438
Pembroke (City).....	30,566
Perth (Town).....	7,345
Petawawa (Village).....	47,948
Petawawa (Township).....	80,885
Peterborough (City).....	155,433
Pittsburgh (Township).....	203,311
Port Colborne (City).....	22,124
Port Credit (Town).....	52,274
Port Dover (Town).....	5,050
Port Hope (Town).....	7,888
Prescott (Town).....	24,596
Ramsay (Township).....	5,463
Renfrew (Town).....	8,867
Richmond Hill (Town).....	6,862
Rolph, Buchanan, Wylie & McKay (Township).....	19,731
St. Catharines (City).....	65,300
St. Thomas (City).....	35,530
St. Vincent (Township).....	33,414
Sandwich-South (Township).....	37,878
Sarnia (City).....	85,072
Sault Ste-Marie (City).....	161,821
Scarborough (Borough).....	85,000
Sebastopol (Township).....	6,788
Sidney (Township).....	55,294
Simcoe (Town).....	23,656
Sioux Lookout (Town).....	64,970
Smith Falls (Town).....	15,220
South Marysburgh (Township).....	5,791
Stratford (City).....	33,897
Sturgeon Falls (Town).....	10,451
Sudbury (City).....	111,717
Thorold (Town).....	10,326
Thunder Bay (City).....	172,114
Tilsonburg (Town).....	7,902
Timmins (City).....	31,228
Toronto (City).....	2,725,000
Toronto (Township).....	34,719
Trenton (Town).....	16,106
Valley East (Town).....	23,187
Vanier (City).....	23,643
Vaughan (Town).....	51,112
Wallaceburg (Town).....	12,703
Warch (Township).....	9,765
Waterloo (City).....	13,030
Welland (City).....	27,968
West Missouri (Township).....	29,027
Whitby (Town).....	7,500
Windsor (City).....	238,915
Woodstock (City).....	17,656

Ontario—Concluded

York (Borough).....	49,511
Grants under \$5,000.00 (278).....	402,978
	27,379,159

Manitoba

Birtle (Town).....	11,027
Boissevain (Town).....	6,433
Brandon (City).....	113,578
Carman (Town).....	7,211
Churchill (Local Government District).....	17,223
Cornwallis (Rural Municipality).....	40,378
Dauphin (Town).....	29,279
Emerson (Town).....	16,299
Flin Flon (City).....	19,203
Grahamdale (Local Government District).....	7,169
Morden (Town).....	8,025
Portage la Prairie (City).....	19,936
Portage la Prairie (Rural Municipality).....	16,252
Rockwood (Rural Municipality).....	146,746
Selkirk (Town).....	24,860
Springfield (Rural Municipality).....	9,196
Steinbach.....	7,387
Swan River.....	6,887
Thompson (City).....	13,643
Virden (Town).....	5,079
Winnipeg (City).....	3,611,611
Grants under \$5,000.00 (96).....	117,700
	4,255,122

Saskatchewan

Alsask (Village).....	5,810
Bayne (Rural Mun. No. 371).....	12,207
Duck Lake (Town).....	7,528
Dundwin (Rural Mun. No. 314).....	11,013
Esterhazy (Town).....	6,182
Estevan (City).....	11,207
Humboldt (Town).....	6,281
Indian Head (Rural Mun. No. 166).....	30,176
Lebret (Village).....	12,339
Lloydminster (City).....	6,592
Melfort (Town).....	6,078
Melville (City).....	7,512
Moose Jaw (City).....	64,777
Moose Jaw (Rural Mun. No. 161).....	11,844
North Battleford (City).....	32,332
Orkney (Rural Mun. No. 244).....	24,800
Prince Albert (City).....	66,732
Prince Albert (Rural Mun. No. 461).....	49,079
Fort Qu'Appelle (Town).....	26,187
Regina (City).....	592,654
Rosetown (Town).....	5,372
Saskatoon (City).....	330,000
Sherwood (Rural Mun. No. 159).....	5,866
Star City (Rural Mun. No. 428).....	12,669
Swift Current (City).....	22,000
Swift Current (Rural Mun. No. 137).....	54,117
Swift Current (Rural Mun. No. 437).....	9,323
Tisdale (Town).....	5,849
Weyburn (City).....	11,213
Wrexford (Rural Mun. No. 280).....	6,425
Yorkton (City).....	31,484
Grants under \$5,000.00 (240).....	236,810
	1,722,458

Alberta

Beaverlodge (Town).....	8,500
Blairmore (Town).....	9,242
Bonnyville (Municipal District).....	165,000
Calgary (City).....	1,084,984
Camrose (City).....	12,381
Canmore (Town).....	6,592
Cardston (Town).....	5,019
Claresholm (Town).....	6,741

FINANCE—Concluded**MUNICIPAL GRANTS—Concluded****Alberta—Concluded**

Coutts (Village).....	10,106
Drumheller (City).....	211,086
Edmonton (City).....	1,132,849
Edson (Town).....	9,205
Fort MacLeod (Town).....	5,988
Grande Prairie (City).....	10,721
Grande Prairie (County—No. 1).....	43,795
High Level (New Town of).....	8,886
High Prairie (Town).....	7,682
Jasper School District No. 3063.....	7,000
Lacombe (County).....	26,172
Lacombe (Town).....	6,744
Leduc (County).....	190,000
Lethbridge (City).....	68,183
Lethbridge (County No. 26).....	75,000
Medicine Hat (City).....	21,111
Olds (Town).....	9,694
Peace River (Town).....	11,416
Pincher Creek (Town).....	6,219
Red Deer (City).....	42,769
Red Deer (County of—No. 23).....	34,173
Rocky View (Mun. District—No. 44).....	10,040
Stetter (Town).....	5,588
St. Paul (County No. 19).....	7,313
St. Paul (Town).....	8,024
Sturgeon (Municipal District—No. 90).....	42,051
Taber (Town).....	7,577
Three Hills (Town).....	7,282
Vauxhall (Town).....	6,466
Vermillion (Town).....	5,354
Wainwright (Municipal District—No. 61).....	18,936
Wetaskiwin (City).....	7,836
Grants under \$5,000.00 (131).....	159,609
	3,523,334

British Columbia

Burnaby (District).....	110,992
Campbell River (District).....	6,883
Chilliwack (City).....	29,814
Chilliwack (Township).....	98,154
Cowitnay (City).....	6,009
Cranbrook (City).....	18,382
Dawson Creek (City).....	19,166
Delta (Corporation).....	26,000
Duncan (City).....	11,608
Esquimalt (Township).....	896,546
Fort St. John (Town).....	11,691
Kelowna (City).....	30,000
Kent (District).....	25,038
Kimberly.....	5,973
Kitimat (District).....	16,817

British Columbia—Concluded

Langley (Township).....	54,336
Masset (Village).....	127,427
Matsqui (District).....	167,923
Mission (District).....	33,044
Nanaimo (City).....	42,009
Nelson (City).....	31,877
New Westminster (City).....	163,290
North Soanich (District).....	64,068
North Vancouver (City).....	28,628
Oliver (Village).....	7,150
Penticton (City).....	35,370
Port Alberni (City).....	14,453
Port Hardy (District).....	48,010
Powell River (District).....	5,146
Prince George (City).....	30,893
Prince Rupert (City).....	66,758
Princeton (Village).....	5,016
Quesnel (Town).....	17,681
Revelstoke (City).....	13,329
Richmond (Township).....	800,000
Saanich (District).....	206,674
Salmon Arm (District).....	7,144
Sidney (Town).....	14,991
Smithers (Town).....	5,090
Terrace (District).....	9,685
Trail (City).....	18,753
Ucluelet (Village).....	9,989
Vancouver (City).....	1,150,000
Vanderhoof (Village).....	7,800
Vernon (City).....	109,132
Victoria (City).....	225,232
West Vancouver (District).....	50,276
Williams Lake (Town).....	12,234
Grants under \$5,000.00 (55).....	104,022
	5,000,503

Northwest Territories

Fort Smith (Town).....	41,822
Hay River (Town).....	29,755
Inuvik (Town).....	76,335
Yellowknife (City).....	134,172
Grants under \$5,000.00 (2).....	4,826
	286,910

Yukon Territory

Dawson (City).....	19,521
Whitehorse (City).....	227,431
Grants under \$5,000.00 (1).....	3,800
	250,752

\$63,285,410

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the province of:	Salary	Cost of travelling and hospitality inside their provincial capital	Cost of travelling and hospitality outside their provincial capital
The Hon E John A Harnum.....	Newfoundland.....	18,000	12,000	4,958
The Hon V Oland.....	Nova Scotia.....	9,000	6,000	4,491
1 Apr 1973 to 30 Sep 1973				
The Hon Clarence L Gosse.....	Nova Scotia.....	9,000	6,000	2,287
1 Oct 1973 to 31 Mar 1974				
The Hon J George MacKay.....	Prince Edward Island.....	16,000	10,000	2,290
The Hon Hédard J Robichaud.....	New Brunswick.....	18,000	12,000	11,775
The Hon Hugues Lapointe.....	Québec.....	20,000	18,000	2,276
The Hon W Ross Macdonald.....	Ontario.....	20,000	18,000	3,479
The Hon W John McKeag.....	Manitoba.....	18,000	15,000	3,128
The Hon Dr Stephen Worobetz.....	Saskatchewan.....	18,000	15,000	2,113
The Hon J W Grant MacEwan.....	Alberta.....	18,000	15,000	965
The Hon Walter Stewart Owen.....	British Columbia.....	18,000	18,000	10,724
		\$182,000	\$145,000	\$ 48,486

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees.....	(1)	\$5,496,938
Federal government's share of administration expenses of provincial boards.....	(4)	1,280,452
Merchant seamen compensation.....	(10)	14,035
		\$6,791,425

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payments—			
Newfoundland.....	108,649	12,393	121,042
Prince Edward Island.....	29,084	9,562	38,646
Nova Scotia.....	353,086	40,481	393,567
Nova Scotia (Cape Breton Development Corp.).....	2,283,229	265,243	2,548,472

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payments—Concluded			
Nova Scotia (Cape Breton Development Corp. Old Silicosis).....	336,031		336,031
New Brunswick.....	178,493	40,031	218,524
Quebec.....	1,735,454	365,921	2,101,375
Ontario.....	1,799,207	517,544	2,316,751
Manitoba.....	141,972	49,361	191,333
Saskatchewan.....	312,875	57,185	370,060
Alberta.....	632,286	90,582	722,868
British Columbia.....	545,036	122,448	667,484
Payments respecting locally engaged employees out- side Canada.....	1,849		1,849
	8,457,251	1,570,751	10,028,002
Less: Assessments and refunds—			
Assessments payable by Crown Agencies.....	2,442,920		2,442,920
Administration expenses from Crown Agencies.....		290,299	290,299
Claims costs recovered from Crown Agencies.....	444,607		444,607
Ordinary refund claims (net).....	72,786		72,786
	2,960,313	290,299	3,250,612
Payments—			
Supplementary compensa- tion to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	14,035		14,035
	\$5,510,973	\$1,280,452	\$6,791,425

MANPOWER AND IMMIGRATION

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor-in-Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.

The following payments were made on a provincial basis: Newfoundland \$713, Prince Edward Island \$7,114, Nova Scotia \$4,363, New Brunswick \$5,946, Quebec \$31,997, Ontario \$120,752, Manitoba \$2,734, Alberta \$66,811.

Payments in accordance with regulations approved by the Governor-in-Council to provinces, employers and workers in respect of labour mobility and assessment incentives.

The following payments were made on a provincial basis: Newfoundland \$24,517, Nova Scotia \$42,524, New Brunswick \$50,684, Quebec \$163,320, Ontario \$141,009, Manitoba \$231, Saskatchewan \$1,152, Alberta \$3,320, British Columbia \$157,971.

Payments in accordance with regulations approved by the Governor-in-Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made on a provincial and territorial basis: Newfoundland \$857,854, Prince Edward Island \$35,582, Nova Scotia \$362,407, New Brunswick \$202,961, Quebec \$3,493,505, Ontario \$1,955,673, Manitoba \$198,322, Saskatchewan \$396,233, Alberta \$464,556, North West Territories \$12,797, British Columbia \$869,972, Yukon Territory \$10,782.

Payments to individuals under the Manpower Mobility Regulations, Section 16, Trainee Travel Grant.

The following payments were made on a provincial and territorial basis: Newfoundland \$234,795, Prince Edward Island \$52,283, Nova Scotia \$241,166, New Brunswick \$184,476, Quebec \$471,932, Ontario \$669,580, Manitoba \$135,444, Saskatchewan \$116,640, Alberta \$123,377, North West Territories \$55,722, British Columbia \$325,453, Yukon Territory \$11,261.

Payments under the provision of Section 5 and Section 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made on a provincial and territorial basis: Newfoundland \$10,392,421, Prince Edward Island \$2,171,376, Nova Scotia \$11,485,200, New Brunswick \$7,542,431, Quebec

\$72,055,360, Ontario \$61,693,740, Manitoba \$11,206,157, Saskatchewan \$5,412,174, Alberta \$15,138,729, North West Territories \$786,036, British Columbia \$16,872,404, Yukon Territory \$704,810.

Payments of training allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made on a provincial and territorial basis: Newfoundland \$7,278,077, Prince Edward Island \$2,012,013, Nova Scotia \$8,036,484, New Brunswick \$7,023,004, Quebec \$45,281,642, Ontario \$42,557,829, Manitoba \$6,156,752, Saskatchewan \$5,538,346, Alberta \$10,224,583, North West Territories \$311,567, British Columbia \$12,971,281, Yukon Territory, \$343,431.

Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower.

The following payments were made on a provincial and territorial basis: Newfoundland \$158,025, Prince Edward Island \$17,138, Nova Scotia \$269,252, New Brunswick \$224,954, Quebec \$1,192,824, Ontario \$955,121, Manitoba \$548,383, Saskatchewan \$544,537, Alberta \$243,901, North West Territories \$67,419, British Columbia \$1,254,771, Yukon Territory \$154,786.

Payments in respect of the Local Initiatives Program.

The following payments were made on a regional and territorial basis: Newfoundland \$8,382,294, Prince Edward Island \$1,804,542, Nova Scotia \$10,273,384, New Brunswick \$8,937,031, Quebec \$56,649,055, Ontario \$22,393,372, Manitoba \$4,954,580, Saskatchewan \$3,893,951, Alberta \$6,042,607, North West Territories \$701,881, British Columbia \$18,384,798, Yukon Territory \$456,984.

Payments in respect of the Training-on-the-Job Program.

The following payments were made on a provincial and territorial basis: Newfoundland \$1,279,492, Prince Edward Island \$613,379, Nova Scotia \$2,174,170, New Brunswick \$1,810,425, Quebec \$9,076,106, Ontario \$6,607,741, Manitoba \$1,264,679, Saskatchewan \$1,554,237, Alberta \$2,358,289, Northwest Territories \$138,544, British Columbia \$3,987,464, Yukon Territory \$111,023.

Payments in respect of the Opportunities for Youth Program (including Secretary of State expenditures).

The following payments were made on a regional basis: Atlantic \$4,886,762, Quebec \$12,687,723, Ontario \$9,281,909, Prairie \$5,001,189, Pacific \$3,490,088.

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM

Contributions to the provinces pursuant to the Health Resources Fund Act, c. 42, 1966 (from inception)
(in thousands of dollars)

Provinces and Territories	Allocation under Act	Approvals	Free balance	Payments	Unliquidated approvals
Newfoundland.....	9,861	9,860	1	7,302*	2,558
Prince Edward Island.....	2,169	625	1,544	624*	1
Nova Scotia.....	15,109	11,161	3,948	11,144*	17
New Brunswick.....	12,327	4,386	7,941	4,111*	275
Quebec.....	115,531	71,155	44,376	53,148	18,007
Ontario.....	139,114	116,566	22,548	105,000	11,566
Manitoba.....	19,247	10,069	9,178	9,021	1,048
Saskatchewan.....	19,093	13,732	5,361	11,382	2,350
Alberta.....	29,242	27,689	1,553	23,263	4,426
British Columbia.....	37,446	11,629	25,817	10,947	682
Northwest Territories.....	574	113	461	113	
Yukon Territory.....	287		287		
Total.....	400,000	276,985	123,015	236,055	40,930
Additional allocation to Atlantic provinces.....	25,000	19,319	5,681	14,396	4,923
Allocation for projects of national significance.....	75,000	10,000	65,000	3,705	6,295
Total Fund.....	500,000	306,304	193,696	254,156	52,148

*When two or more provinces contribute from their per capita allocation of the \$400 million portion to a regional project located in one of the provinces, the federal contributions are debited against each of the contributing provinces and against the Atlantic Portion or the National Significance Allocation where applicable. Payments are made to the province where the project is located. The amounts shown as "Payments" indicate how these payments were debited to the accounts of the four Atlantic provinces, the Atlantic Portion, and the National Significance Allocation of the Fund.

	Amounts debited to accounts	Payments made to provinces
	\$	\$
Newfoundland.....	7,302	16,517
Prince Edward Island.....	624	30
Nova Scotia.....	11,144	21,789
New Brunswick.....	4,111	2,946
Atlantic Portion.....	14,396	
National Significance Allocation.....	3,705	
Total.....	41,282	41,282

See also Federal-Provincial Shared-Cost Programs by Provinces.

NATIONAL HEALTH AND WELFARE—Continued

HEALTH CARE PROGRAM

MEDICAL CARE ACT

(in thousands of dollars)

Provinces and Territories	Payments 1973-74	Adjust- ments 1972-73	Total payments 1973-74
	\$	\$	\$
Newfoundland.....	15,367	1,343	16,710
Prince Edward Island.....	3,210	337	3,547
Nova Scotia.....	22,440	2,392	24,832
New Brunswick.....	18,293	1,771	20,064
Quebec.....	172,417	12,968	185,385
Ontario.....	224,057	19,284	243,341
Manitoba.....	29,002	2,183	31,185
Saskatchewan.....	26,132	1,580	27,712
Alberta.....	48,402	4,298	52,700
British Columbia.....	65,729	4,968	70,697
Total provinces.....	625,049	51,124	676,173
Northwest Territories.....	1,079	57	1,136
Yukon Territory.....	568	70	638
Total.....	626,696	51,251	677,947

See also Federal-Provincial Shared-Cost Programs by Provinces.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1974			Year ended March 31, 1973			Total payments from inception (including 1974)
	Number of families	Number of children	*Payments	Number of families	Number of children	Payments	
			\$			\$	\$
Newfoundland.....	86,012	223,540	29,301	80,818	208,470	16,906	382,803
Prince Edward Island.....	16,438	40,954	5,408	15,153	36,897	3,061	84,204
Nova Scotia.....	122,606	276,957	35,965	113,327	250,343	20,718	558,997
New Brunswick.....	98,833	233,766	30,353	90,924	212,048	17,517	486,066
Quebec.....	921,498	1,971,017	257,930	862,803	1,821,264	152,650	3,971,413
Ontario.....	1,199,479	2,534,619	330,836	1,115,575	2,402,949	190,324	4,237,567
Manitoba.....	147,003	325,042	42,259	138,731	310,729	24,434	634,499
Saskatchewan.....	131,609	304,825	40,031	123,258	283,134	23,570	681,407
Alberta.....	263,479	587,147	76,644	244,886	549,033	44,157	980,736
British Columbia.....	346,695	725,635	94,171	314,664	658,431	53,404	1,100,030
Total provinces.....	3,333,652	7,223,502	942,898	3,100,139	6,733,298	546,741	13,117,722
Northwest Territories.....	6,676	17,838	2,383	6,312	16,607	1,332	22,428
Yukon Territory.....	3,314	7,226	965	3,103	6,846	550	10,174
Total.....	3,343,642	7,248,566	946,246	3,109,554	6,756,751	548,623	13,150,324

The Family Allowances Act, 1973 proclaimed in force January 1, 1974 repealed the Family Allowances Act, chapter F-1 of the Revised Statutes of Canada 1970 and the Youth Allowances Act, chapter Y-1 of the Revised Statutes of Canada 1970. Effective January 1, 1974 the Family Assistance Payments also became part of the Family Allowances Act, 1973.

*See "Analysis of Family Allowances Payments" which separates payments made in 1973-74 under the old and new Acts.

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY AND SOCIAL ASSISTANCE

PROGRAM—Continued

ANALYSIS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	New Act	Old Act	Total Payments 1973-74
	\$	\$	\$
Newfoundland.....	13,455	15,846	29,301
Prince Edward Island.....	2,565	2,843	5,408
Nova Scotia.....	16,669	19,296	35,965
New Brunswick.....	14,097	16,256	30,353
Quebec.....	118,333	139,597	257,930
Ontario.....	153,441	177,395	330,836
Manitoba.....	19,583	22,676	42,259
Saskatchewan.....	18,503	21,528	40,031
Alberta.....	35,457	41,187	76,644
British Columbia.....	43,826	50,345	94,171
Total provinces.....	435,929	506,969	942,898
Northwest Territories.....	1,082	1,301	2,383
Yukon Territory.....	439	526	965
Total.....	437,450	508,796	946,246

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF YOUTH ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1974		Year ended March 31, 1973		Total payments from inception (including 1974)
	Number of children December 1973	Payments	Number of children	Payments	
		\$		\$	\$
Newfoundland.....	17,029	1,551	18,405	2,063	17,532
Prince Edward Island.....	3,788	353	3,908	450	3,936
Nova Scotia.....	26,995	2,537	27,605	3,205	27,643
New Brunswick.....	24,334	2,172	23,626	2,741	23,708
Ontario.....	249,337	23,193	248,745	28,778	241,763
Manitoba.....	31,523	2,882	31,972	3,699	32,883
Saskatchewan.....	31,423	2,932	32,874	3,802	34,335
Alberta.....	55,089	5,072	56,015	6,426	53,236
British Columbia.....	70,682	6,269	69,518	7,926	65,776
Total provinces.....	510,200	46,961	512,668	59,090	500,812
Northwest Territories.....	705	64	639	74	507
Yukon Territory.....	428	38	407	45	347
Total.....	511,333	47,063	513,714	59,209	501,666

The Youth Allowances Act, chapter Y-1 of the Revised Statutes of Canada 1970 was repealed effective January 1, 1974 by the Family Allowances Act, 1973.

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Continued

DETAILS OF FAMILY ASSISTANCE PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1974			Year ended March 31, 1973		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
	December 1973	December 1973	\$			\$
Newfoundland.....	148	304	21	79	165	15
Prince Edward Island.....	14	32	3	19	41	3
Nova Scotia.....	159	542	36	185	414	32
New Brunswick.....	184	399	36	246	548	42
Quebec.....	1,490	4,084	257	1,193	2,419	252
Ontario.....	5,916	12,063	1,360	5,407	11,192	1,089
Manitoba.....	625	1,305	96	478	1,032	95
Saskatchewan.....	179	375	28	132	224	27
Alberta.....	1,170	2,252	162	767	1,478	142
British Columbia.....	2,657	5,462	417	1,912	4,407	357
Total provinces.....	12,542	26,818	2,416	10,418	21,920	2,054
Northwest Territories.....	10	18	1	4	6	1
Yukon Territory.....	7	13	1	9	17	2
Total.....	12,559	26,849	2,418	10,431	21,943	2,057

Effective January 1, 1974 the Family Assistance Payments became part of the Family Allowances Act, 1973.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF OLD AGE SECURITY PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1974		Year ended March 31, 1973		Total payments from inception (including 1974)
	Number of pensioners	Payments	Number of pensioners	Payments	
		\$		\$	\$
Newfoundland.....	34,261	64,209	33,441	54,475	481,761
Prince Edward Island.....	12,873	23,123	12,647	19,662	189,245
Nova Scotia.....	75,815	131,450	74,437	110,681	1,061,073
New Brunswick.....	57,565	99,554	56,088	84,002	791,110
Quebec.....	448,745	756,027	434,517	628,029	5,434,424
Ontario.....	682,411	1,063,979	664,537	881,393	8,375,083
Manitoba.....	101,100	168,243	98,868	141,268	1,353,261
Saskatchewan.....	98,937	164,196	97,358	138,945	1,353,950
Alberta.....	126,009	209,049	122,632	173,835	1,576,347
British Columbia.....	219,304	351,927	212,301	289,738	2,786,803
Total provinces.....	1,857,020	3,031,757	1,806,826	2,522,028	23,403,057
Northwest Territories.....	936	1,803	893	1,526	11,836
Yukon Territory.....	525	932	514	791	7,131
Total.....	1,858,481	3,034,492	1,808,233	2,524,345	23,422,024

See the Old Age Security Fund under the schedule, annuity, insurance and pension accounts, in volume 1 of this report.

NATIONAL HEALTH AND WELFARE—Concluded

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—Concluded

NATIONAL WELFARE GRANTS

IMPROVEMENT OF WELFARE SERVICES

EXPENDITURES FOR YEAR ENDED MARCH 31, 1974

(in thousands of dollars)

Provinces and Territories	Welfare services plan projects	Special projects	Demonstration projects	Research projects	Research group development	Senior welfare research fellowships	Manpower utilization and development				Total
	(a)	(b)	(b)	(b)	(b)	(c)	Projects	Curriculum review	Teaching and field instruction	Welfare fellowships	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	2		27								29
Prince Edward Island....			70								70
Nova Scotia.....	3	8	240		32				7		290
New Brunswick.....	14	10	64								88
Quebec.....		31	276	160	36		47			57	607
Ontario.....	13	75	402	70	29	13	10	13	32	95	752
Manitoba.....			48				10		13	7	78
Saskatchewan.....			182				61			5	248
Alberta.....	15		153	12			35		25		240
British Columbia.....	9		130	79	29			1	14	7	269
Northwest Territories....	11										11
National Voluntary Agencies.....		54		40			15				109
Total.....	67	178	1,592	361	126	13	178	14	91	171	2,791

(a) Require a matching contribution of provincial funds. See also Federal-Provincial Shared-Cost Programs by Provinces.

(b) By location of agency or department undertaking project.

(c) By home address of recipients.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF NEW HORIZONS PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1974		Year ended March 31, 1973		Total payments from inception (including 1974)
	Number of projects funded	Payments	Number of projects funded	Payments	
		\$		\$	\$
Newfoundland.....	24	160	9	45	205
Prince Edward Island.....	16	54	10	27	81
Nova Scotia.....	31	365	18	174	539
New Brunswick.....	51	281	29	138	419
Quebec.....	393	2,039	126	523	2,562
Ontario.....	548	3,152	136	600	3,752
Manitoba.....	122	484	31	134	618
Saskatchewan.....	137	457	33	118	575
Alberta.....	103	609	36	139	748
British Columbia.....	186	1,007	62	238	1,245
Total provinces.....	1,611	8,608	490	2,136	10,744
Northwest Territories.....	2	16	2	9	25
Yukon Territory.....	1	2			2
Total.....	1,614	8,626	492	2,145	10,771

PUBLIC WORKS

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1973-74 Expenditures	Location	Name or Address of Building	1973-74 Expenditures
		\$			\$
Light and Power \$13,092,552			Light and Power—Continued		
<i>Newfoundland</i>			<i>Quebec—Concluded</i>		
Corner Brook....	Government of Canada Bldg.....	7,880	Montreal.....	1080 Beaver Hall Hill.....	7,273
Gander.....	Government of Canada Bldg.....	6,460	Montreal.....	740 Belair Street.....	13,659
Pleasantville....	Government of Canada		Montreal.....	1179 Bleury Street.....	6,922
	— Building 223.....	9,703	Montreal.....	9275 Clark Street.....	12,091
	— Building 303.....	7,100	Montreal.....	300 Crémazie Street.....	6,702
	— Building 301.....	5,345	Montreal.....	4944 Décarie Blvd.....	5,305
	— Building 304.....	6,551	Montreal.....	1659 Delorimier Street.....	10,496
	— Building 306.....	5,900	Montreal.....	305 Dorchester Blvd West.....	89,520
	— Building 308.....	12,000	Montreal.....	1010 Lagauchetière Street.....	7,337
	— Building 815.....	5,900	Montreal.....	5655 Marceilles Street.....	19,315
Pleasantville....	Marconi Complex—Building 205..	7,022	Montreal.....	105 McGill Street.....	44,816
Pleasantville....	Parker's Pond.....	7,769	Montreal.....	4535 Papineau Avenue.....	5,276
St John's.....	Elizabeth Avenue and Whiteway		Montreal.....	Place Delorimier.....	7,336
	Street.....	5,608	Montreal.....	Postal Terminal.....	182,649
St John's.....	General Post Office.....	19,761	Montreal.....	625 President-Kennedy Avenue.....	11,749
St John's.....	New Cove Road—Kanna's Hill....	5,023	Montreal.....	1420 Ste Catherine Street.....	7,460
St John's.....	Sir Humphrey Gilbert Building....	20,348	Montreal.....	515 Ste Catherine Street West.....	13,152
			Montreal.....	1441 St Urban Street.....	74,045
			Montreal.....	151 du Séminaire Street.....	6,754
<i>Nova Scotia</i>			Montreal.....	550 Sherbrooke Street West.....	26,234
Dartmouth.....	Government of Canada Bldg.....	8,359	Montreal.....	1250 University Street.....	16,141
Halifax.....	Government of Canada Bldg.....	33,309	Montreal.....	800 Victoria Square.....	7,344
Halifax.....	Imperial Oil Building.....	12,081	Montreal North	11200 Pie IX Blvd.....	5,979
Halifax.....	Ralston Building.....	51,008	Pointe aux		
Halifax.....	Royal Bank Building.....	11,148	Trembles.....	St Jean Baptiste Street.....	5,297
Halifax.....	Sir John Thompson Building.....	31,350	Quebec.....	Allocation Familiale—	
Kentville.....	Government of Canada Bldg.....	5,648		Rue Henderson.....	30,075
New Glasgow....	Government of Canada Bldg.....	10,946	Quebec.....	Assurance-Chômage—	
North Sydney...	Government of Canada Bldg.....	7,079		155 Dorchester.....	13,854
Sydney.....	Government of Canada Bldg.....	15,707	Quebec.....	Bureau de Poste—3 rue Buade....	8,643
Truro.....	Government of Canada Bldg.....	12,747	Quebec.....	Gare Maritime Champlain.....	19,695
Yarmouth.....	Government of Canada Bldg.....	5,937	Quebec.....	Impôt fédéral—Rue Gignac.....	25,900
			Quebec.....	Terminus Postal—	
<i>Prince Edward Island</i>				St. André and Ramsay.....	38,060
Charlottetown...	Dominion Building.....	36,942	Rimouski.....	180 Cathédrale.....	7,522
Summerside....	Government of Canada Bldg.....	7,605	Rivière du Loup	Post Office.....	7,552
			Rock Island....	Highway No. 55.....	9,108
<i>New Brunswick</i>			St-Armand		
Black's Harbour	Government of Canada Bldg.....	5,098	West.....	Route No. 7.....	5,140
Campbellton....	Government of Canada Bldg.....	5,313	St-Bernard		
Fredericton.....	Government of Canada Bldg.....	17,235	de Lacolle.....	Post Office.....	13,764
Fredericton.....	Post Office.....	16,493	Ste-Foy.....	Government of Canada Bldg.....	39,268
Fredericton.....	Postal Station A.....	7,823	St-Hyacinthe...	2000 Girouard Street.....	9,246
Moncton.....	Government of Canada Bldg.....	85,160	St-Jean.....	246—250 Champlain Street.....	10,272
Saint John.....	Customs Building.....	12,488	St-Jérôme.....	380 Labelle Street.....	9,525
Saint John.....	Post Office.....	29,871	St-Laurent.....	665 Côte de Liesse Road.....	5,176
Saint John.....	Sadim Building.....	6,478	St-Laurent.....	3155 Côte de Liesse Road.....	142,625
			St-Laurent.....	1495 de l'Eglise.....	5,056
<i>Quebec</i>			St-Thérèse		
Chicoutimi.....	Post Office.....	10,420	de Blainville..	Post Office.....	5,493
Dorval.....	Air Cargo Building.....	11,376	Sept-Îles.....	Government of Canada Bldg 402	7,022
Dorval.....	2121 Trans-Canadienne.....	9,897	Shawinigan.....	395 Station Street.....	10,647
Drummondville	Lindsay Street.....	16,959	Sherbrooke....	50 Couture Street.....	20,849
Granby.....	297 Main Street.....	5,926	Sorel.....	80—82 Georges Street.....	11,039
Grand Mère....	696 Fifth Avenue.....	5,500	Thetford Mines	Post Office.....	5,940
Jonquière.....	Government of Canada Bldg.....	10,048	Trois Rivières..	225 Des Forges Street.....	7,060
Joliette.....	409 Notre Dame Street.....	7,245	Trois Rivières..	1285 Notre Dame Street.....	12,563
Lachine.....	2150 St Joseph Street.....	8,036	Val d'Or.....	6th Avenue.....	5,780
Lachute.....	582 Main Street.....	5,862	Valleyfield.....	1 St. Laurent Street.....	8,302
Lacolle.....	53 de L'Eglise Street.....	11,002	Verdun.....	800 Chemin du Golf.....	6,909
LaSalle.....	666 Hull Street.....	11,112	Verdun.....	1035 Galt Street.....	6,716
Laval.....	Postal Terminal.....	23,351	Westmount.....	1500 Atwater Avenue.....	27,956
Lévis.....	Post Office.....	11,104	Westmount.....	4221 Ste Catherine Street.....	8,241
Longueuil.....	860 Ste Foy Blvd.....	8,865			

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name and Address of Building	1973-74 Expenditures
		\$
Light and Power—Continued		
<i>Quebec—Capital Region</i>		
Hull.....	Language Centre—Bisson Street.....	8,989
Hull.....	National Printing Bureau.....	239,300
Hull.....	Place du Portage Phase I— Government of Canada Bldg.....	139,937
Hull.....	Post Office—Main Street.....	15,197
Maniwaki.....	Notre Dame Street.....	5,975
<i>Ontario—Capital Region</i>		
Arnprior.....	Arnprior College.....	10,009
Brockville.....	Government of Canada Bldg— Church and Beull Streets.....	6,744
Cornwall.....	Government of Canada Bldg— 2nd and Sydney Streets.....	12,656
Gananoque.....	Federal Building.....	5,884
Ottawa.....	"A" Building.....	24,034
Ottawa.....	Administration Building.....	20,607
Ottawa.....	Administration and Lab.....	8,514
Ottawa.....	A D R I Greenbelt Farm.....	36,685
Ottawa.....	Animal Breeding.....	9,332
Ottawa.....	Animal Research Institute G F.....	85,046
Ottawa.....	Archival Records— Tunney's Pasture.....	55,278
Ottawa.....	Ashton Press Building.....	7,479
Ottawa.....	Atomic Energy.....	22,514
Ottawa.....	"B" Building.....	18,344
Ottawa.....	Besserer Building.....	21,523
Ottawa.....	Bourque Building.....	6,345
Ottawa.....	Brooke Claxton Building.....	76,815
Ottawa.....	Cafeteria—Riverside Dr.....	12,470
Ottawa.....	Canadian Broadcasting Corp.....	33,742
Ottawa.....	Canadian Communicable Disease.....	18,665
Ottawa.....	Canadian Exhibition Commission.....	45,010
Ottawa.....	"C" Building.....	17,426
Ottawa.....	Central Heating Plant.....	71,610
Ottawa.....	Central Pay Office Finance— Tunney's Pasture.....	52,406
Ottawa.....	Centre Block—Parliament Hill.....	73,797
Ottawa.....	Chemical and Radioactive Ores— 555 Booth Street.....	40,170
Ottawa.....	Clark Memorial Centre.....	28,503
Ottawa.....	Concord.....	6,927
Ottawa.....	Confederation Building.....	35,892
Ottawa.....	Conference Centre.....	26,101
Ottawa.....	Connaught.....	51,719
Ottawa.....	Daly Building.....	13,059
Ottawa.....	Data Computer Centre— Tunney's Pasture.....	56,714
Ottawa.....	Dressing & Processing Labs.....	21,650
Ottawa.....	East Block—Parliament Hill.....	21,085
Ottawa.....	Engineering Research Building 94—EFC.....	6,359
Ottawa.....	Environmental Laboratory TP.....	27,280
Ottawa.....	External Affairs H Q.....	368,743
Ottawa.....	Food and Drug— Tunneys' Pasture.....	38,766
Ottawa.....	Forest Products Laboratory.....	29,739
Ottawa.....	Fuel Research Building— 562 Booth Street.....	6,521
Ottawa.....	General Purpose Building.....	122,760
Ottawa.....	Geological Surveys—601 Booth.....	54,549
Ottawa.....	Heating and Pilot Plant (1) —Corkstown Road.....	77,703
Ottawa.....	Heating Plant 78—EFC.....	15,731

Location	Name or Address of Building	1973-74 Expenditures
		\$
Light and Power—Continued		
<i>Ontario—Capital Region—Continued</i>		
Ottawa.....	Heating Plant—Heron Road.....	17,815
Ottawa.....	Heating Plant— Tunney's Pasture.....	6,461
Ottawa.....	Horticultural Building (55)— EFC.....	7,029
Ottawa.....	Hunter Building.....	17,243
Ottawa.....	Insurance Building.....	14,846
Ottawa.....	Jackson Building.....	90,731
Ottawa.....	Justice Building.....	14,049
Ottawa.....	Lampman Building.....	7,092
Ottawa.....	Langevin Building.....	5,092
Ottawa.....	Language School—Carson Road.....	41,126
Ottawa.....	Lord Elgin Plaza.....	11,673
Ottawa.....	Lorne Building.....	43,208
Ottawa.....	Main Dairy Cattle Barn 88— EFC.....	7,364
Ottawa.....	Mechanical Shops— 556 Booth St.....	10,434
Ottawa.....	Mechanical Test Lab— 568 Booth Street.....	21,971
Ottawa.....	Militia Stores.....	7,096
Ottawa.....	Mortimor Building.....	8,163
Ottawa.....	MOT Training Institute.....	9,238
Ottawa.....	National Capital Commission.....	5,793
Ottawa.....	National Defence H Q.....	342,485
Ottawa.....	National Library and Archives.....	108,723
Ottawa.....	National Museum.....	22,334
Ottawa.....	National Press Building.....	14,815
Ottawa.....	National Research Council —Power House.....	5,476
Ottawa.....	National Research Council.....	169,328
Ottawa.....	National Revenue Taxation.....	213,776
Ottawa.....	National War Museum.....	10,195
Ottawa.....	KW Neatby Building—EFC.....	63,595
Ottawa.....	KW Neatby Headerhouse.....	6,025
Ottawa.....	Number 1 Supply Centre Warehouse—PP.....	46,568
Ottawa.....	Number 2 Temporary Building.....	13,336
Ottawa.....	Number 4 Temporary Building.....	8,080
Ottawa.....	Number 5 Temporary Building.....	12,096
Ottawa.....	Number 6 Temporary Building.....	13,714
Ottawa.....	Number 8 Temporary Building.....	30,268
Ottawa.....	Number 9 Temporary Building.....	3,868
Ottawa.....	Ore Minerology Building.....	10,956
Ottawa.....	Ornamental Plant Laboratory.....	12,050
Ottawa.....	Pharmaceutical Lab—IP.....	10,768
Ottawa.....	Plant Products Building (22) EFC.....	11,045
Ottawa.....	Postal Station "B".....	8,683
Ottawa.....	Postal Terminal—Alta Vista.....	181,008
Ottawa.....	Post Office Purchasing.....	18,408
Ottawa.....	Post Office Workshop.....	17,815
Ottawa.....	Public Works Pumphouse.....	10,689
Ottawa.....	Radiation Laboratory.....	10,689
Ottawa.....	Rideau Hall.....	7,337
Ottawa.....	RCMP Headquarters.....	231,788
Ottawa.....	Saunders Building—EFC.....	6,694
Ottawa.....	Sir Alexander Campbell Building.....	56,413
Ottawa.....	Sir Charles Tupper Building.....	119,358
Ottawa.....	Sir John Carling Building.....	116,479
Ottawa.....	Sir Leonard Tilley Building.....	51,069
Ottawa.....	Standards Lab— Tunney's Pasture.....	20,101
Ottawa.....	Statistics Canada.....	136,400
Ottawa.....	Statistics Canada—New Tower.....	32,219

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1973-74 Expenditures	Location	Name or Address of Building	1973-74 Expenditures
		\$			\$
Light and Power—Continued			Light and Power—Continued		
<i>Ontario—Capital Region—Concluded</i>			<i>Ontario—Southern Region</i>		
Ottawa.....	Supreme Court.....	33,708	Brantford.....	Government of Canada Bldg.....	16,590
Ottawa.....	Surveys & Mapping.....	93,644	Chatham.....	Government of Canada Bldg.....	15,501
Ottawa.....	Testing Labs.....	21,971	Galt.....	33 Water Street North.....	6,396
Ottawa.....	Veterans Affairs Records—		Guelph.....	75 Farquhar Street.....	6,843
	Tunney's Pasture.....	66,764	Guelph.....	138 Wyndham Street.....	6,879
Ottawa.....	Veterans Memorial (East).....	40,636	Kitchener.....	139 Ardelt Avenue.....	6,302
Ottawa.....	Victoria Museum—		Kitchener.....	15 Duke Street.....	6,924
	McLeod Street.....	46,820	Kitchener.....	166 Frederick Street.....	16,230
Ottawa.....	Virology Lab Greenhouse 73—		Kitchener.....	44 Gaukel Street.....	10,164
	EFC.....	6,836	London.....	Dominion Public Building.....	11,386
Ottawa.....	Virus Lab—Tunney's Pasture.....	18,665	London.....	Lipton Building.....	5,756
Ottawa.....	Warner Building.....	30,409	London.....	POD Mail Handling Facility.....	10,831
Ottawa.....	West Block—Parliament Hill.....	36,899	London.....	Postal Terminal "A".....	32,844
Ottawa.....	West Memorial.....	31,936	London.....	539 Richmond Street.....	9,325
Pembroke.....	Pembroke and McKay Streets.....	6,219	London.....	Westmount Building.....	10,679
Smiths Falls.....	Market Street.....	5,120	Niagara Falls.....	Government of Canada Bldg.....	10,073
<i>Ontario—Northern Region</i>			St Catharines.....	Government of Canada Bldg.....	26,655
Kenora.....	Government of Canada Bldg.....	11,209	St Thomas.....	Government of Canada Bldg.....	8,472
North Bay.....	Government of Canada Bldg.....	22,091	Sarnia.....	Government of Canada Bldg.....	19,878
Sault.....			Simcoe.....	Government of Canada Bldg.....	5,204
Ste Marie.....	Government of Canada Bldg.....	8,451	Stratford.....	Government of Canada Bldg.....	7,764
Sudbury.....	Government of Canada Bldg.....	18,015	Waterloo.....	Government of Canada Bldg.....	5,720
Sudbury.....	Mail Processing Unit.....	18,378	Welland.....	26 Division Street.....	6,094
Thunder Bay.....	"F" Building.....	18,019	Windsor.....	Government of Canada Bldg.....	25,237
Thunder Bay.....	"F" Revenue Building.....	5,449	Windsor.....	UIC Building.....	10,481
Thunder Bay.....	Government of Canada Bldg.....	5,676	Windsor.....	1100 University Avenue.....	6,560
Thunder Bay.....	"P" Building.....	10,667	Woodstock.....	Government of Canada Bldg.....	7,116
<i>Ontario—Central Region</i>			<i>Manitoba</i>		
Belleville.....	Pinnacle and Station Streets.....	18,928	Brandon.....	Government of Canada Bldg.....	15,431
Brampton.....	56—58 Queen Street.....	6,602	Fort Churchill.....	Government of Canada Bldgs.....	383,884
Burlington.....	Brant Street.....	10,952	Portage la		
Don Mills.....	789 Don Mills Road.....	26,631	Prairie.....	Government of Canada Bldg.....	5,703
Don Mills.....	220 Lesmill Road.....	5,775	Swan River.....	Government of Canada Bldg.....	5,504
Don Mills.....	169 The Donway West.....	15,618	Winnipeg.....	707 Broadway.....	5,289
Downsview.....	4905 Dufferin Street.....	137,247	Winnipeg.....	Commercial Building.....	6,723
Downsview.....	2800 Keele Street.....	6,823	Winnipeg.....	114 Garry Street.....	7,183
Hamilton.....	10 John Street.....	32,664	Winnipeg.....	General Post Office.....	100,369
Hamilton.....	150 Main Street.....	45,084	Winnipeg.....	Government of Canada Bldg.....	30,936
Kingston.....	Bagot & Clarence.....	20,525	Winnipeg.....	Income Tax Building.....	21,341
Malton.....	Airport Building T 72.....	7,254	Winnipeg.....	MacDonald Building.....	23,701
Mississauga.....	1191 Cawthra Road.....	26,294	Winnipeg.....	303 Main Street.....	67,260
Oakville.....	197 Church Street.....	8,278	Winnipeg.....	1200 Portage Avenue.....	9,825
Oshawa.....	47 Simcoe Street.....	11,146	<i>Saskatchewan</i>		
Peterborough.....	201 Charlotte Street.....	13,442	Estevan.....	Government of Canada Bldg.....	5,373
Port Credit.....	31 Lakeshore Road East.....	6,433	Moose Jaw.....	Government of Canada Bldg.....	17,589
Rexdale.....	2110 Kipling Avenue North.....	7,984	Prince Albert.....	Government of Canada Bldg.....	10,661
Scarborough.....	280 Progress Avenue.....	21,347	Prince Albert.....	Minto-Bowl Building.....	5,153
Toronto.....	50 Charles Street.....	7,452	Regina.....	Government of Canada Building.....	7,567
Toronto.....	City Delivery Building.....	68,948	Regina.....	Income Tax Building.....	16,047
Toronto.....	1—21 Front Street.....	62,051	Regina.....	Mortherwell Building.....	16,140
Toronto.....	20 Holly Street.....	10,144	Regina.....	New Post Office.....	62,482
Toronto.....	338 Keele Street.....	6,611	Regina.....	UIC Building.....	6,976
Toronto.....	429 Lakeshore Blvd W.....	12,095	Saskatoon.....	Government of Canada Bldg.....	26,935
Toronto.....	Mackenzie Building.....	129,346	Saskatoon.....	New Post Office.....	36,042
Toronto.....	Meighen Building.....	144,614	Swift Current.....	Government of Canada Bldg.....	13,493
Toronto.....	Mullock Building.....	37,099	Weyburn.....	Government of Canada Bldg.....	5,244
Toronto.....	Terminal "A".....	67,360	Yorkton.....	Government of Canada Bldg.....	14,897
Toronto.....	Toronto Dominion Centre.....	21,755	<i>Alberta</i>		
Toronto.....	480 University Avenue.....	25,365	Calgary.....	Customs Building.....	15,194
Weston.....	2050 Weston Road.....	5,966	Calgary.....	Government of Canada Bldg.....	21,076
Willowdale.....	5170 Yonge Street.....	9,654			

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1973-74 Expenditures	Location	Name or Address of Building	1973-74 Expenditures
		\$			\$
Light and Power—Continued			Light and Power—Concluded		
<i>Alberta—Concluded</i>			<i>England</i>		
Calgary.....	Northern Electric Building.....	5,705	London.....	Canada House.....	13,638
Calgary.....	Postal Terminal.....	24,779	London.....	Macdonald House.....	22,886
Calgary.....	Sam Livingston Building.....	13,962			
Edmonton.....	Government of Canada Bldg.....	33,962	Garbage removal \$425,583		
Edmonton.....	Oliver Building.....	6,710	<i>Nova Scotia</i>		
Edmonton.....	RCMP Building.....	30,028	Halifax.....	Various Buildings.....	9,252
Edmonton.....	Sir Alexander Mackenzie Building.....	75,700			
Edmonton.....	UIC Building.....	12,063	<i>Quebec</i>		
Lethbridge.....	Government of Canada Bldg.....	10,941	Montreal.....	Various Buildings.....	31,060
Medicine Hat.....	Government of Canada Bldg.....	5,602	Quebec.....	Various Buildings.....	12,466
Red Deer.....	Government of Canada Bldg.....	10,633			
Wetaskawin.....	Government of Canada Bldg.....	5,161	<i>Quebec—Capital Region</i>		
<i>Northwest Territories</i>			Hull.....	Place du Portage.....	10,111
Hay River.....	Government of Canada Bldg.....	4,819			
<i>British Columbia</i>			<i>Ontario—Capital Region</i>		
Burnaby.....	Lake City Industrial Park.....	6,150	Ottawa.....	National Defence H Q.....	6,128
Chilliwack.....	Government of Canada Bldg.....	6,352	Ottawa.....	Number 8 Temporary Building.....	9,865
Cranbrook.....	Government of Canada Bldg.....	7,164	Ottawa.....	Sir Alexander Campbell Building.....	11,620
Dawson Creek.....	Government of Canada Bldg.....	6,557	Ottawa.....	Sir John Carling Building.....	6,052
Douglas.....	Customs and Immigration.....	9,506	Ottawa.....	Surveys and Mapping—	
Kamloops.....	Government of Canada Bldg.....	13,432		615 Booth Street.....	9,083
Kelowna.....	Government of Canada Bldg.....	11,595	<i>Ontario</i>		
Kelowna.....	Postal Terminal.....	7,590	Toronto.....	Postal Terminal "A".....	14,182
Nanaimo.....	Government of Canada Bldg.....	9,976			
Nelson.....	Government of Canada Bldg.....	14,348	<i>Manitoba</i>		
New Westminister.....	Government of Canada Bldg.....	42,515	Churchill.....	Fort Churchill.....	8,750
North Surrey.....	Government of Canada Bldg.....	8,428	Winnipeg.....	Government of Canada Bldgs.....	7,124
Penticton.....	Government of Canada Bldg.....	16,364			
Port Alberni.....	Government of Canada Bldg.....	6,127	Snow Removal \$633,350		
Prince George.....	Government of Canada Bldg.....	5,359	<i>Newfoundland</i>		
Prince Rupert.....	Government of Canada Bldg.....	9,933	Pleasantville.....	Parker's Pond (RCAF).....	5,200
Quesnel.....	Government of Canada Bldg.....	9,339	Pleasantville.....	Various Buildings.....	58,000
Revelstoke.....	Government of Canada Bldg.....	7,863			
Terrace.....	Government of Canada Bldg.....	5,368	<i>Quebec</i>		
Trail.....	Government of Canada Bldg.....	6,256	Armstrong.....	Customs & Excise.....	7,000
Vancouver.....	Alvin Building.....	18,245	Laval.....	Postal Terminal.....	10,550
Vancouver.....	Begg Building.....	27,719	Montreal.....	Various Buildings.....	39,637
Vancouver.....	Custom House.....	40,992	Quebec.....	Various Buildings.....	16,413
Vancouver.....	Government of Canada Bldg.....	37,112	St-Laurent.....	National Film Board.....	9,487
Vancouver.....	General Post Office.....	150,041	Stanhope.....	Highway No 22.....	16,050
Vancouver.....	Harry Stevens Building—				
	Postal Station "C".....	7,477	<i>Ontario—Capital Region</i>		
Vancouver.....	Postal Station "D".....	6,534	Ottawa.....	External Affairs H Q.....	6,728
			Ottawa.....	Hangar 67.....	15,410
Vancouver.....	Robson and Granville.....	6,640	Ottawa.....	Warner Building.....	7,557
Vancouver.....	Royal Centre.....	9,149			
Vernon.....	Government of Canada Bldg.....	9,241	<i>Alberta</i>		
Victoria.....	Custom Building.....	17,537	Edmonton.....	RCMP Building.....	7,689
Victoria.....	Government of Canada Bldg—				
	1415 Vancouver.....	12,168	Steam \$770,624		
Victoria.....	Government of Canada Bldg—		<i>Quebec</i>		
	Government and Yates.....	39,185	Montreal.....	1080 University Street.....	46,486
<i>Yukon</i>					
Whitehorse.....	Government of Canada Bldg.....	34,266	<i>Ontario—Capital Region</i>		
Whitehorse.....	Riverdale.....	19,309	Ottawa.....	Canadian Police Information	
Whitehorse.....	Takhini Area PMQ's.....	61,789		Centre RCMP.....	17,835
Whitehorse.....	Various Buildings.....	8,272	Ottawa.....	National Police Services.....	16,111
Whitehorse.....	Valleyview.....	15,448			

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1973-74 Expenditures	Location	Name or Address of Building	1973-74 Expenditures
		\$			\$
Steam—Concluded			Water and Water Rates—Continued		
<i>Ontario—Capital Region—Continued</i>			<i>Ontario—Capital Region—Continued</i>		
Ottawa.....	Ottawa Postal Terminal.....	75,957	Ottawa.....	Chemical Radioactive Ores.....	14,369
Ottawa.....	RCMP Headquarters.....	68,838	Ottawa.....	Clark Memorial Centre.....	5,407
<i>Ontario</i>			Ottawa.....	Confederation Building.....	8,318
London.....	Dominion Public Building.....	29,475	Ottawa.....	Data Computer Centre— Tunney's Pasture.....	9,581
London.....	Postal Terminal "A".....	39,004	Ottawa.....	Dressing and Processing Labs.....	9,016
Toronto.....	City Delivery Building.....	53,051	Ottawa.....	External Affairs HQ.....	9,130
Toronto.....	Dominion Public Building.....	35,582	Ottawa.....	East Block.....	12,582
Toronto.....	Postal Terminal "A".....	53,373	Ottawa.....	Food and Drugs— Tunney's Pasture.....	6,138
<i>Manitoba</i>			Ottawa.....	Forest Products Laboratory.....	14,531
Winnipeg.....	Government of Canada Bldg.....	18,003	Ottawa.....	General Purpose Building.....	20,060
Winnipeg.....	266 Graham.....	145,288	Ottawa.....	Geological Survey— 601 Booth Street.....	17,826
Winnipeg.....	145 McDermot.....	12,817	Ottawa.....	Heating Plant— 78 Experimental Farm.....	17,671
Winnipeg.....	169 Pioneer.....	5,792	Ottawa.....	Heating Plant—Heron Road.....	18,923
<i>Alberta</i>			Ottawa.....	Heating Plant—Tunney's Pasture.....	13,024
Calgary.....	Postal Terminal.....	6,914	Ottawa.....	Hunter Building.....	5,443
Calgary.....	Government of Canada Bldg.....	6,061	Ottawa.....	Jackson Building.....	7,265
<i>British Columbia</i>			Ottawa.....	Language Centre—Carson Road.....	6,498
Vancouver.....	Custom House.....	22,231	Ottawa.....	Justice.....	5,487
Vancouver.....	General Post Office Bldg.....	40,856	Ottawa.....	National Arts Centre.....	57,945
Vancouver.....	Government of Canada Bldg.....	19,784	Ottawa.....	National Capital Commission.....	5,792
Water and Water Rates \$1,881,495			Ottawa.....	National Defence HQ.....	12,509
<i>Quebec</i>			Ottawa.....	National Library and Archives.....	7,483
Drummondville.....	505 Lindsay Street.....	15,640	Ottawa.....	National Research Council.....	48,747
Montreal.....	1080 Beaver Hall Hill.....	17,996	Ottawa.....	National Revenue Taxation.....	13,449
Montreal.....	1140 De Maisonneuve Blvd.....	8,573	Ottawa.....	National Treasury Building.....	56,907
Montreal.....	1550 De Maisonneuve Blvd.....	28,181	Ottawa.....	Number 5 Temporary Building.....	10,002
Montreal.....	305 Dorchester Blvd.....	8,544	Ottawa.....	Number 8 Temporary Building.....	9,077
Montreal.....	505 Dorchester Blvd.....	13,947	Ottawa.....	Physical Metallurgy Labs.....	7,622
Montreal.....	5250 Ferrier Street.....	10,825	Ottawa.....	Postal Terminal—Alta Vista.....	9,609
Montreal.....	1010 LaGauchetière Street.....	24,039	Ottawa.....	Research and Development Lab.....	8,651
Montreal.....	500 Place d'Armes.....	10,002	Ottawa.....	Royal Canadian Mint.....	27,213
Montreal.....	Place Delorimier.....	10,265	Ottawa.....	RCMP Headquarters.....	21,158
Montreal.....	715 Peel Street.....	11,984	Ottawa.....	Sir Charles Tupper Building.....	7,569
Montreal.....	625 President-Kennedy Avenue.....	24,009	Ottawa.....	Sir John Carling Building.....	16,736
Montreal.....	515 Ste Catherine Street West.....	17,709	Ottawa.....	Statistics Canada— Tunney's Pasture.....	22,905
Montreal.....	2120 Sherbrooke Street East.....	14,124	Ottawa.....	Supreme Court.....	8,961
Montreal.....	2085 Union Avenue.....	50,366	Ottawa.....	Surveys & Mapping— 615 Booth Street.....	14,216
Montreal.....	1255 University Street.....	20,303	Ottawa.....	Veterans Affairs Record.....	11,827
Montreal.....	800 Victoria Square.....	21,011	Ottawa.....	Veterans Memorial (East).....	14,034
Quebec.....	Various Buildings.....	10,542	Ottawa.....	Victoria Museum.....	5,106
St-Laurent.....	3155 Côte de Liesse Road.....	28,706	Ottawa.....	Warner Building.....	5,106
Westmount.....	1500 Atwater Avenue.....	29,089	<i>Ontario</i>		
<i>Quebec—Capital Region</i>			Downsview.....	4905 Dufferin Street.....	5,358
Hull.....	National Printing Bureau.....	20,791	Toronto.....	Mackenzie Building.....	6,739
<i>Ontario—Capital Region</i>			Toronto.....	Meighen Building.....	8,637
Arnprior.....	Arnprior College.....	9,886	Toronto.....	Postal Terminal "A".....	9,483
Ottawa.....	"A" Building.....	7,340	<i>Manitoba</i>		
Ottawa.....	Animal Breeding.....	10,928	Winnipeg.....	114 Garry Street.....	5,858
Ottawa.....	Atomic Energy.....	13,922	Winnipeg.....	General Post Office Building.....	7,845
Ottawa.....	Brooke Claxton Building.....	19,462	Winnipeg.....	Government of Canada Bldg.....	6,413
Ottawa.....	"C" Building.....	6,124	Winnipeg.....	303 Main Street.....	8,014
Ottawa.....	Central Pay Office— Tunney's Pasture.....	7,485			

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1973-74 Expenditures	Location	Name or Address of Building	1973-74 Expenditures
		\$			\$
<i>Water and Water Rates—Continued</i>			<i>Water and Water Rates—Concluded</i>		
<i>Alberta</i>			<i>British Columbia</i>		
Edmonton.....	Government of Canada Bldg.....	31,904	Fort Nelson.....	Married Quarters.....	5,019
Edmonton.....	Immigration Building.....	5,554	Vancouver.....	General Post Office.....	6,351
Edmonton.....	RCMP Building.....	5,559	<i>England</i>		
Edmonton.....	Sir Alexander McKenzie Building	5,942	London.....	Macdonald House.....	10,003

ACCOMMODATION PROGRAM

MATERIALS AND SUPPLIES

Provinces	Flags and Decorations	Petroleum Products	Fuel Oil	Office Machines and Equipment	Caretaking Supplies	Electric Fixtures	Fluorescent Tubes Light Bulbs	House Furnishings
	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	1,194	21,779	275,902	2,491	29,669	19,749	2,023	69
Nova Scotia.....	3,005	11,938	153,040	2,491	12,225	3,162	5,393	1,495
New Brunswick.....	1,373	8,306	161,746	156	28,779	1,085	5,624	2,437
Prince Edward Island.....	2,462	762	46,077	128	9,680	13,331	298	200
Quebec.....	8,297	72,351	812,664	6,868	135,133	88,370	75,847	9,433
Ontario—Capital Region.....	47,330	20,522	2,371,744	118,579	269,470	248,137	59,545	22,415
Ontario.....	12,150	16,867	320,233	39,623	154,676	56,580	56,843	9,285
Manitoba.....	669	42,600	1,548,679	749	29,156	34,224	16,469	
Saskatchewan.....	3,016	2,079	9,413	1,567	22,591	3,119	10,721	
Alberta and Northwest Territories.....	2,201	24,125	72,895	641	35,129	118,416	11,281	23,718
British Columbia and Yukon Territory.....	1,584	171,019	350,211	12,710	50,385	45,725	16,503	1,227
London, England.....	268	930	23,907	497	3,526	17,497	2,323	89,493

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PURCHASED REPAIR AND UPKEEP OF BUILDINGS

Location	Name or Address of Building	Contractor	Nature of Work	Contracts \$100,000 and Over			
				Amount	Fiscal Year Awarded	1973-74 Expenditures	Expenditure To Date
				\$		\$	\$
<i>Newfoundland</i>							
St John's	Sir Humphrey Gilbert Building	Metro Engineering & Construction Ltd	Alterations 3rd Floor	106,121	1973-74	106,121	106,121
<i>Quebec</i>							
Dorval	2121 North Service Road	Miracle Mile Industrial Park Corp	Leasehold Alterations	287,582	1973-74	287,582	287,582(f)
La Salle	580 Dollar Street	Hawco Construction Ltd	Leasehold Alterations	342,258	1973-74	342,258	342,258(f)
Longueuil	Port St-Laurent	Tri-Sud Corp Inc	Modifications	789,614	1973-74	415,490	415,490
Montreal	1493 Antonio Barbeau Street	Wen-Maur Holdings Ltd	Leasehold Alterations	137,403	1973-74	137,403	137,403(f)
Montreal	St-Michel Post Office	Ralf Lazar & Annie Smith	Leasehold Alterations	237,644	1972-73	175,055	237,644(f)
Verdun	800 Chemin du Golf	Metropolitan Construction Inc	Leasehold Alterations	112,407	1973-74	101,990	101,990
<i>Ontario—Capital Region</i>							
Ottawa	Canadian Building	Ottawa Commercial Realities	Alterations	144,882	1973-74	132,160	132,160
Ottawa	Canadian Government Printing Bureau	Crisman Enterprises	Alterations	124,918	1973-74	101,398	101,398
Ottawa	Cumberland Square	Cadillac Commercial Properties	Tenant Improvements	184,951	1973-74	184,951	184,951(f)
Ottawa	Environmental Health Building	Coady Construction	Alterations	107,537	1973-74	107,537	107,537
Ottawa	Journal Building	Campeau Corporation	Tenant Improvements	166,482	1973-74	166,482	166,482(f)
Ottawa	RCMP—810 Belfast Rd	Jarvis Freedman	Renovations	281,800	1972-73	22,709	280,109
Ottawa	Virus Lab	Joseph A Watters Ltd	Basement Conversion	178,440	1973-74	28,088	28,088
Ottawa	West Memorial	Univex Canada Ltd	Partition Renovations	303,092	1973-74	303,092	303,092
<i>British Columbia</i>							
Vancouver	Information Canada—Bookstore	Aspen Construction Ltd	Demolition & Renovations of Interior	185,909	1972-73	6,730	185,909(f)
Vancouver	Sun Building	Sherdale Estates Ltd	Alteration of Interior	130,000	1972-73	112,715	112,715

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over			Expenditures To Date
			Amount	Fiscal Year Awarded	1973-74 Expenditures	
			\$		\$	\$
<i>Newfoundland</i>						
Bay Roberts.....	Government of Canada Bldg	Wally Millman Cleaners			3,300	
Bell Island.....	Government of Canada Bldg	Wally Millman Cleaners			3,300	
Bonavista.....	Government of Canada Bldg	East Coast Cleaners Ltd.			2,856	
Burgeo.....	Government of Canada Bldg	A. G. Durnford			3,850	
Burin.....	Government of Canada Bldg	Harvey Collins			2,750	
Carbonear.....	Government of Canada Bldg	Wally Millman Cleaners			3,355	
Catalina.....	Government of Canada Bldg	Eugene Dalton			3,300	
Grand Falls.....	Government of Canada Bldg	Estate Management Services			8,940	
Harbour Grace.....	Government of Canada Bldg	Ross Bray			3,025	
Marystown.....	Government of Canada Bldg	Wally Millman Cleaners			4,059	
St John's.....	Government of Canada					
	—Bldg 302, Pleasantville	Dustbane Enterprises Ltd			6,216	
St John's.....	—Bldg 303, Pleasantville	Dustbane Enterprises Ltd			5,334	
St John's.....	—Bldg 304, Pleasantville	Dustbane Enterprises Ltd			5,334	
St John's.....	—Drillhall, Pleasantville	Dustbane Enterprises Ltd				
		(1/5/73-30/10/73)			1,337	
St John's.....	Government of Canada	Harold Whittle Painting Contractor Ltd	177,650	1973-74		52,250
St John's.....	—Bldg 102, Pleasantville	Harold Whittle Painting Contractor Ltd			9,147	
St John's.....	—Bldgs 202, 205, 206	Harold Whittle Painting Contractor Ltd			4,507	
St John's.....	—Bldg 223, Pleasantville	Harold Whittle Painting Contractor Ltd			9,292	
St John's.....	—Bldg 302, Pleasantville	Harold Whittle Painting Contractor Ltd			3,600	
St John's.....	—Bldg 303, Pleasantville	Harold Whittle Painting Contractor Ltd			3,800	
St John's.....	—Bldg 304, Pleasantville	Harold Whittle Painting Contractor Ltd			3,500	
St John's.....	—Bldg 306, Pleasantville	Harold Whittle Painting Contractor Ltd			9,435	
St John's.....	Government of Canada					
	—Bldg 310, Pleasantville	Harold Whittle Painting Contractor Ltd			6,975	
St John's.....	—Bldg 311, Pleasantville	Harold Whittle Painting Contractor Ltd			7,312	
St John's.....	—Bldg 312, Pleasantville	Harold Whittle Painting Contractor Ltd			7,312	
St John's.....	—Bldg 806, Pleasantville	Harold Whittle Painting Contractor Ltd			7,592	
St John's.....	—Bldg 815, Pleasantville	Harold Whittle Painting Contractor Ltd			4,962	
St John's.....	—Drillhall, Pleasantville	Harold Whittle Painting Contractor Ltd				
		(1/12/73-31/3/74)			1,300	
St John's.....	Marshall Bldg	Harold Whittle Painting Contractor Ltd			2,000	
St John's.....	Marshall Bldg	Skinner's Enterprises Ltd			2,824	
Stephenville.....	Government of Canada Bldg	Jet Janitor Services Ltd			2,246	
<i>Nova Scotia</i>						
Annapolis Royal.....	Government of Canada Bldg	Harry Lingley			2,880	
Antigonish.....	Government of Canada Bldg	Rite-Way Cleaners			15,987	
Canso.....	Government of Canada Bldg	Thomas Fanning			2,750	
Dartmouth.....	K-Mart Postal Station	Doug Walker's Cleaning			3,783	
Halifax.....	Armdale Post Office	Doug Walker's Cleaning			5,288	
Halifax.....	Government of Canada Bldg	Streakless Window Services Ltd			2,925	
Halifax.....	Johnston Bldg	Industrial Cleaners			5,206	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Nova Scotia—Concluded</i>						
Halifax.....	North Postal Station	O'Connor's Cleaning Service			3,195	
Halifax.....	Pier 21	O'Connor's Cleaning Service			3,600	
Halifax.....	Queen's Printer	Modern Building Cleaning			5,746	
Halifax.....	Ralston Bldg	Streakless Window Services Ltd			4,860	
Halifax.....	Sir John Thompson Bldg	Doug Walker's Cleaning			31,500	
Halifax.....	Sir John Thompson Bldg	Streakless Window Services Ltd (1/4/73-30/9/73)			1,560	
Halifax.....	South Postal Station	O'Connor's Cleaning Service			2,993	
Kingston.....	Government of Canada Bldg	Gordon Saltzman			3,530	
Lockeport.....	Government of Canada Bldg	Russell J Scott			3,600	
Mahone Bay.....	Government of Canada Bldg	Walton L Nauss			2,550	
Middleton.....	Government of Canada Bldg	Roland S Vidito			7,380	
Mulgrave.....	Government of Canada Bldg	Gordon McCall			2,460	
Port Hawkesbury.....	Government of Canada Bldg	Barbara L LeLacheur			2,521	
Pugwash.....	Government of Canada Bldg	W. I. Mundle			2,040	
Sherbrooke.....	Government of Canada Bldg	William Sears			2,722	
Shubenacadie.....	Government of Canada Bldg	Robert Pineo			2,350	
Sydney.....	Government of Canada Bldgs	Sparkey's Window Cleaning			2,454	
Sydney.....	Old Naval Base	Allied Aviation Ltd			8,217	
Tatamagouche.....	Post Office	George Redmond			2,040	
Trenton.....	Government of Canada Bldg	Bill Martell			2,100	
Weymouth.....	Post Office	T A Comeau			2,810	
Whitney Pier.....	Post Office	Allied Aviation Ltd			3,576	
<i>New Brunswick</i>						
Black's Harbour.....	Government of Canada Bldg	Walter Spear			3,373	
Dalhousie.....	Government of Canada Bldg	Brian Letourneau			6,402	
East Florenceville.....	Government of Canada Bldg	Benjamin & Myrtle Ogden			2,521	
Milltown.....	Post Office	Hazen C Johnston			2,200	
North Head.....	Government of Canada Bldg	Lewis Taylor			3,300	
Saint John.....	Government of Canada Bldgs	Gold Star Window Cleaning Co			5,331	
Saint John.....	Post Office	Tri-Light Janitor Service			2,500	
Saint John West.....	Postal Station B	Walter Beddow			2,600	
St Quentin.....	Post Office	Placide Caron			2,017	
<i>Quebec</i>						
Amqui.....	Government of Canada Bldg	Corporation Sanibec			3,360	
Armstrong.....	Customs Bldg	C Net Enrg			4,725	
Baie Comeau.....	Government of Canada Bldgs	Service d'Entretien "C D J" Inc			10,440	
Baie St-Paul.....	Post Office	Thomas Tremblay			2,600	
Beauceville Est.....	Government of Canada Bldg	Denis Bernard			2,695	
Beebe.....	Customs Bldg	Gérard Corriveau			2,500	
Belœil.....	Post Office	André Gauthier			3,192	
Berthierville.....	510 Frontenac	Roland Rondeau			2,625	
Bonaventure.....	Post Office	Edouard Bernard			2,564	
Brownsburg.....	Bank Street	A Leroux			2,000	
Cabano.....	Post Office	Jacques Brochu			2,100	
Cantic.....	Highway 9B	J P Larochelle			7,497	
Chambly.....	Grand Boulevard	Georges E Gauthier			3,539	
Chartierville.....	Customs Bldg	S Blanchette			2,160	
Chateauguay.....	Post Office	Lionel Robert			3,800	
Chibougamau.....	Post Office	Hervé Marcotte			3,632	
Cowansville.....	Post Office	B Bromont Lavage Enrg			10,747	
Cowansville.....	Post Office	Jean-Paul Larochelle Inc			2,844	
Disraeli.....	212 St-Joseph	J M Lemire			2,040	
Dolbeau.....	Government of Canada Bldg	Yves Cantin			11,220	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Quebec—Continued</i>						
Dorion-Vaudreuil.....	Post Office	Elie Girard			2,604	
Dorval.....	Post Office	Windsor Building Service			3,810	
Dorval.....	Terminus Aviation Bldg	Allied Building Service			24,152	
Dorval.....	Terminus Aviation Bldg	Nimco Ltée			2,331	
Dorval.....	Terminus Aviation Bldg	Windsor Building Service			2,942	
Forestville.....	Government of Canada Bldg	Charles Roy			2,875	
Frelighsburg.....	Customs Bldg	René Deragon			3,600	
Gaspé Sud.....	Government of Canada Bldg	Camille Hudson				
		a/s Caisse Populaire de Gaspé			9,233	
Hauterive.....	Government of Canada Bldg	Service d'Entretien "C D J" Inc			7,680	
Joliette.....	Armoury	Société Lavage Général			4,740	
Lafèche.....	3875 Grande Allée	Allied Building Cleaners			3,164	
La Pocatière.....	Government of Canada Bldg	Roger Drapeau			2,380	
La Prairie.....	550 Ste-Elizabeth	Honoré Morin			4,800	
La Salle.....	580 Dollard Street	Hawco Construction			5,906	
La Salle.....	Jean Milot Street	Allied Building Service			4,204	
La Sarre.....	Main Street	R St-Jean			7,818	
Laval.....	157 Des Prairies	M F Enrg			5,449	
Laval.....	157 Des Prairies	Windsor Building Service			2,225	
Laval.....	Postal Terminal	Compagnie d'Entretien & Sécurité			20,442	
Longueuil.....	Food & Drug Bldg	Empire Maintenance			17,288	
Louiseville.....	760 Notre-Dame	Armand Noel			4,825	
Marieville.....	Post Office	J Maurice Martel			4,039	
Mercier.....	Post Office	Noel Pitre			2,288	
Metabetchouan.....	Post Office	L P Plourde			2,000	
Mont-Joli.....	Government of Canada Bldg	Germain Paris			4,920	
Montmagny.....	Government of Canada Bldg	Service Nettoyage de Bâtisse Enrg			8,400	
Montreal.....	40 Pine Avenue	St-Léonard Building			2,499	
Montreal.....	205 Ste-Catherine	St-Léonard Building			6,500	
Montreal.....	300 Crémazie	St-Léonard Building			7,470	
Montreal.....	300 Crémazie	Windsor Building Service			2,113	
Montreal.....	305 Dorchester	Allied Building Service	178,978	1973-74	33,883	33,883
Montreal.....	305 Dorchester	Allied Building Service			43,750	
Montreal.....	305 Dorchester	Union Maintenance			2,936	
Montreal.....	685 Cathcart	Allied Building Service			15,000	
Montreal.....	685 Cathcart	Nimco Ltée			29,342	
Montreal.....	740 Belair	Allied Building Cleaners			23,825	
Montreal.....	740 Belair	New World Maintenance			10,002	
Montreal.....	740 Belair	Ticly Can Jan Service			2,497	
Montreal.....	1179 Bleury	Cie d'Entretien Sécurité			3,470	
Montreal.....	1179 Bleury	Nimco			10,048	
Montreal.....	1179 Bleury	Windsor Building Service			2,936	
Montreal.....	1441 St-Urbain	Windsor Building Service			26,323	
Montreal.....	1631 Delorimier	Nimco Ltée			9,710	
Montreal.....	2025 Fullum	St-Léonard Building			10,116	
Montreal.....	4290 Ontario	Delco Maintenance			2,661	
Montreal.....	5972 Monk	Otoni Brothers			2,675	
Montreal.....	6420 St-Denis	Allied Building Service			3,525	
Montreal.....	6700 Sherbrooke	St-Léonard Building			6,500	
Montreal.....	6897 Côte St-Luc	Allied Building Cleaners			2,821	
Montreal.....	7500 Viau	Windsor Building Service			4,732	
Montreal.....	11200 Pie IX	Windsor Building Service			7,800	
Montreal.....	Bonaventure Terminal	Allen's Maintenance			4,200	
Montreal.....	Bonaventure Terminal	Allen's Maintenance			6,300	
Montreal.....	CNR Terminal	St-Léonard Building Maintenance			6,000	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Quebec—Continued</i>						
Montreal.....	Customs Bldg	Allied Building Service	184,000	1973-74	30,800	30,800
Montreal.....	Customs Bldg	Service d'Entretien Cartier			47,200	
Montreal.....	Government of Canada Bldgs	Automatic Venetian Blind			27,844	
Montreal.....	Government of Canada Bldgs	Nimco Ltée			11,161	
Montreal.....	ICAO Bldg	Allied Building Service			34,364	
Montreal.....	Place d'Armes	Service d'Entretien Verdun			2,279	
Montreal.....	Place d'Armes	Service d'Entretien Sécurité			10,431	
Montreal.....	Postal Station D	Allied Building Service			3,200	
Montreal.....	Postal Station F	Allied Building Service			2,681	
Montreal.....	Postal Station H	Allied Building Service			19,700	
Montreal.....	Postal Terminal	Clair & Net			7,200	
Montreal.....	Postal Terminal	New System Linen			20,762	
Montreal.....	Postal Terminal	Union Maintenance			5,134	
Montreal.....	Postal Terminal	Vatakis Brothers	352,803	1971-72	114,490	352,803(f)
Montreal.....	Postal Terminal	Vatakis Brothers			69,188	
Montreal.....	Snowdon Post Office	Allied Building Service			3,326	
Montreal.....	Snowdon Post Office	Windsor Building Service			6,278	
Montreal.....	St-Henri Post Office	Otoni Brothers			3,740	
Montreal.....	St-Michel Post Office	St-Léonard Building			5,866	
Murdochville.....	Post Office	Roland Synnott			2,100	
New Richmond.....	Post Office	Roland D Leblanc			4,267	
Oka.....	Post Office	Lucien Boileau			3,300	
Ormstown.....	26 Lambton	J P Larochelle			2,488	
Plessisville.....	Government of Canada Bldg	Jean-Paul Bellemare			7,098	
Pointe-aux-Trembles.....	1225 St-Jean Baptiste	Allen's Maintenance			9,295	
Princeville.....	Post Office	Service de Lavage Général Inc			2,568	
Quebec.....	Champlain Terminal	Gratien Veilleux			34,950	
Quebec.....	Customs Bldg	Gérard Lemay			7,872	
Quebec.....	Customs Warehouse	Jean-Charles Lemay			2,082	
Quebec.....	Government of Canada Bldg	Gérard Lemay			23,425	
Quebec.....	Government of Canada Bldg CMC	Astico Inc			15,057	
Quebec.....	Maritime Agency	Maintenance Eureka			3,923	
Quebec.....	Post Office Haute Ville	Service d'Entretien d'Edifice M R Enrg			7,983	
Quebec.....	Post Office St-Roch	Yv-Net Enrg			2,325	
Quebec.....	Postal Terminal	Astico Inc			45,629	
Repentigny.....	Post Office	Marcel Belisle			2,496	
Rigaud.....	33 St-Viateur	Union Maintenance Service			2,066	
Rimouski.....	Government of Canada Bldg	La Conciergerie Moderne Inc			4,300	
Rimouski.....	Government of Canada Bldg	Roger Ross			2,600	
Roberval.....	Government of Canada Bldg	Alphonse Côté			7,080	
Roxboro.....	Post Office	Compagnie d'Entretien & Sécurité			6,000	
Senneterre.....	Government of Canada Bldg	Jean-Paul Blouin			2,700	
St-André Est.....	Post Office	Pierre-Paul Huseureau			2,400	
St-Bruno.....	50 de la Rabastalière	Andre Gauthier			3,000	
St-Felicien.....	Post Office	Gilles Gagnon			3,702	
St-Foy.....	Government of Canada Bldg	Derko Ltée			31,152	
St-Jacques de Montcalm.....	Post Office	Roland Lépine			2,250	
St-Janvier.....	Post Office	Roger Brière			2,340	
St-Jovite.....	Post Office	Edgar Brown			2,880	
St-Laurent.....	125 Gagnon	Canadian Janitorial Supplies			2,017	
St-Laurent.....	125 Gagnon	Union Maintenance Service			15,506	
St-Laurent.....	665 Côté de Liesse	J K Maintenance			2,450	
St-Laurent.....	665 Côté de Liesse	Windsor Building Service			2,788	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779;537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
Quebec—Concluded						
St-Laurent.....	1495 Church	Ottoni Brothers Landscapers			5,640	
Ste-Marie de Beauce.....	Post Office	Noella Faucher			4,140	
St-Pascal de Kamouraska.....	Government of Canada Bldg	Gaétane T Pelletier			2,160	
St-Raymond.....	Post Office	Joseph Voyer			2,544	
St-Rémi de Napierville..	Post Office	Jean-Paul Larochelle			2,250	
Shefferville.....	Post Office	Fernand Dumas			3,000	
Shefferville.....	Post Office	Les Entreprises MGM			2,507	
Sutton.....	Main Street	J P Larochelle			2,398	
Terrebonne.....	Post Office	Robert Debien			2,900	
Trois-Pistoles.....	Government of Canada Bldg	Elie Jean			2,300	
Trout River.....	Highway No 4	J P Larochelle			2,889	
Val d'Or.....	Government of Canada Bldg	Roger Beaucage			10,987	
Verdun.....	530 Church	Ottoni Brothers Landscapers			5,040	
Verdun.....	800 Golf Road	Nimco Ltée			4,175	
Verdun.....	1035 Galt	Windsor Building Service			13,591	
Windsor.....	Post Office	Cherbourg Provincial Service			2,464	
Quebec—Capital Region						
Gatineau.....	Post Office	Pacha Engineering			5,467	
Hull.....	Connor Bldg	Superior Cleaning Co			11,620	
Hull.....	Government of Canada Bldg	Alpha-Veeta Cleaning Service			16,115	
Hull.....	Language Centre	Universal Building Cleaners			25,579	
Hull.....	National Printing Bureau	Professional Building Cleaners			3,820	
Hull.....	Place du Portage	Canada's Capital Building Services Ltd	202,362	1973-74	91,908	91,908
Hull.....	Place du Portage	El Greco Building Cleaning			8,593	
Papineauville.....	Post Office	Jean Paul			2,100	
Pointe Gatineau.....	Post Office	F Lanois			4,319	
Ontario—Capital Region						
Alexandria.....	Post Office	Adair McBain			3,121	
Athens.....	Post Office	Florence McKinnon			2,640	
Deep River.....	Post Office	Michael J Fowler			3,490	
Kemptville.....	Government of Canada Bldg	Willis Arcand			5,000	
Morrisburg.....	Post Office	Frank Miklian			2,400	
Ottawa.....	35 George Street	Crown Building Cleaning			17,292	
Ottawa.....	Administration Bldg	Paramount Building Cleaning			13,745	
Ottawa.....	Archival Records	Ottawa Janitorial Services			9,850	
Ottawa.....	Ashton Press	J E M Window Cleaning			4,494	
Ottawa.....	Besserer Bldg	J E M Window & Interior Cleaning			25,207	
Ottawa.....	Bogue Bldg	Express Building Cleaning Service			10,040	
Ottawa.....	Brooke Claxton Bldg	Canada's Capital Building Services Ltd			39,901	
Ottawa.....	C Bldg	Sanco (1972) Ltd			21,225	
Ottawa.....	CEF—Various Bldgs	Sunlight Window Cleaning			9,600	
Ottawa.....	CEF—Various Bldgs	Roma Building Cleaning			23,250	
Ottawa.....	Canada Permanent Trust Bldg	Faros Interior Maintenance			3,950	
Ottawa.....	Cartier Square Complex	Calipeau and Scantland			6,915	
Ottawa.....	Chemical & Radio Active Ores	Canada's Capital Building Services Ltd			15,145	
Ottawa.....	Colonel-By-Towers	Towers Building Cleaning			7,134	
Ottawa.....	Conference Centre	M A Independent Building Cleaning	132,808	1972-73	68,838	101,888
Ottawa.....	Connaught Bldg	Canada's Capital Building Services Ltd			42,049	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Ontario—Capital Region—Continued</i>						
Ottawa.....	Corkstown Road Complex	J E M Window & Interior Cleaning			8,970	
Ottawa.....	Corkstown Road Complex	United Building Cleaning			32,582	
Ottawa.....	Crain Bldg	Atlas Building Cleaning Co			2,535	
Ottawa.....	DPW Storage	Universal Building Cleaners Co			6,200	
Ottawa.....	DPW Testing Laboratories	Three Star Building Cleaners			7,338	
Ottawa.....	DVA Records Bldg	Ottawa Janitorial Services			20,150	
Ottawa.....	Daly Bldg	A V S Building Cleaning Ltd			5,767	
Ottawa.....	Daly Bldg	Canada's Capital Building Services Ltd			36,209	
Ottawa.....	Dominion Observatory	Express Building Services			16,514	
Ottawa.....	East Memorial	Sanibec Corporation Ltd			48,195	
Ottawa.....	Environmental Health	Athens Building Cleaning Co			19,632	
Ottawa.....	Exhibition Commission	El Greco Building Cleaners			16,060	
Ottawa.....	Finance Building	Atlas Building Cleaning Co (Ottawa) Ltd			34,028	
Ottawa.....	Food & Drug Laboratory	Sam's Building Cleaners			28,208	
Ottawa.....	Forest Products Laboratory	Alpha-Veeta Cleaning Services			14,395	
Ottawa.....	General Purpose Bldg	M A Independent Building Services	203,862	1972-73	72,113	203,862(f)
Ottawa.....	General Purpose Bldg	M A Independent Building Services	204,000	1973-74	42,500	42,500
Ottawa.....	Geological Survey Bldg	Three Star Building Cleaning	219,994	1973-74	45,832	45,832
Ottawa.....	Geological Survey Bldg	Three Star Building Cleaning			33,466	
Ottawa.....	Geomagnetic Laboratories	Roma Building Cleaning Co			7,000	
Ottawa.....	Gestetner Bldg	Olympic Building Services			3,250	
Ottawa.....	Hangar—66—Rockcliffe	Canada's Capital Building Services Ltd			3,733	
Ottawa.....	Hangar—67—Rockcliffe	Canada's Capital Building Services Ltd			3,733	
Ottawa.....	Hangar—68—Rockcliffe	Canada's Capital Building Services Ltd			3,733	
Ottawa.....	Hunter Bldg	M A Independent Building Service			55,150	
Ottawa.....	Insurance Bldg	Superior Building Cleaners			11,546	
Ottawa.....	Jackson Bldg	Halifax Insurance Co			51,100	
Ottawa.....	Johannsen Bldg	Crown Building Cleaning			3,580	
Ottawa.....	Justice Annex Bldg	Faros Interior Maintenance			7,267	
Ottawa.....	K W Neatby Bldg	Athens Building Cleaning Co			4,833	
Ottawa.....	K W Neatby Bldg	Faros Interior Cleaning			39,490	
Ottawa.....	Lampman Bldg	Canada's Capital Building Services Ltd			10,743	
Ottawa.....	Langevin Block	Atlas Building Cleaning			7,850	
Ottawa.....	Language Centre	Canada's Capital Building Services Ltd	110,861	1971-72	4,827	110,861(f)
Ottawa.....	Language Centre	Canada's Capital Building Services Ltd			57,470	
Ottawa.....	Lorne Bldg	McDonald Cartier Window Cleaning			4,770	
Ottawa.....	Mechanical Test Laboratory	Imperial Building Maintenance Co			35,880	
Ottawa.....	Mortimer Bldg	El Greco Building Cleaners			14,167	
Ottawa.....	National Capital Commission	Athens Building Co			5,750	
Ottawa.....	National Defence Headquarters	Galipeau and Scotland			7,310	
Ottawa.....	National Library & Archives	Imperial Building Maintenance			112,500	
Ottawa.....	National Museum of Science and Technology	Canada's Capital Building Services Ltd			14,200	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
Ontario—Capital Region—Concluded						
Ottawa.....	National Press Bldg	Canada's Capital Building Services Ltd			15,613	
Ottawa.....	National Research Council	Ottawa Cleaners			34,860	
Ottawa.....	National Revenue Headquarters	Canada's Capital Building Services Ltd	476,000	1973-74	99,167	99,167
Ottawa.....	National Revenue Headquarters	Professional Building Cleaners Ltd	208,631	1972-73	74,166	208,631(f)
Ottawa.....	Supply Depot	Guarantee Co of North America			4,053	
Ottawa.....	No 2 Temporary Bldg	Imperial Building Maintenance Co	118,800	1973-74	24,750	24,750
Ottawa.....	No 2 Temporary Bldg	Cleanview Building Service Ltd			25,158	
Ottawa.....	No 4 Temporary Bldg	Olympic Building Services			35,411	
Ottawa.....	No 5 Temporary Bldg	Express Building Cleaning Services			33,600	
Ottawa.....	No 6 Temporary Bldg	Express Building Cleaning Co			32,616	
Ottawa.....	No 8 Temporary Bldg	Knight Maintenance Ltd			92,915	
Ottawa.....	No 9 Temporary Bldg	Express Building Cleaning Co			21,744	
Ottawa.....	Plant Products	Guarantee Co of North America			2,367	
Ottawa.....	Postal Station B	Rex Cleaners			12,242	
Ottawa.....	Postal Station C	Three Star Building Cleaners			7,245	
Ottawa.....	Postal Station E	Crown Building Cleaning			6,000	
Ottawa.....	Postal Station H	J E M Window Cleaners			4,494	
Ottawa.....	Postal Station J	Olympic Building Services			5,769	
Ottawa.....	Postal Terminal	Professional Building Cleaners	549,880	1973-74	229,117	229,117
Ottawa.....	Postal Terminal	Professional Building Cleaners			18,257	
Ottawa.....	Radiation Protection Bldg	Universal Building Cleaning Co			8,200	
Ottawa.....	Royal Canadian Mint	Hull Building & Window Cleaning			2,280	
Ottawa.....	St Luke's School	Olympic Building Services			4,620	
Ottawa.....	Sir Alexander Campbell Bldg (Amends reporting in 1972-73 Public Accounts)	Universal Building Cleaners	164,019	1972-73	92,578	142,822
Ottawa.....	Sir Charles Tupper Bldg	Metro Building Cleaning Services	141,989	1972-73	72,689	141,989(f)
Ottawa.....	Sir John Carling Bldg	Faros Interior Maintenance Ltd			94,666	
Ottawa.....	Sperry Gyroscope	Express Building Cleaning Services			7,360	
Ottawa.....	Standards Laboratory	Olympic Building Services			8,340	
Ottawa.....	Statistics Canada	Cleanview Building Services			77,190	
Ottawa.....	Statistics Canada	Cleanview Building Services	194,256	1973-74	16,738	16,738
Ottawa.....	Surveys & Mapping	Metro Building Cleaning Services	158,406	1971-72	1,478	158,406(f)
Ottawa.....	Surveys & Mapping	Metro Building Cleaning Services	201,600	1973-74	84,000	84,000
Ottawa.....	Vanier Post Office	Roma Building Cleaning			3,500	
Ottawa.....	War Museum	Rex Cleaners			26,396	
Ottawa.....	Warner Bldgs	Tower Building Cleaning			14,900	
Ottawa.....	West Memorial	Venos Building Cleaning			53,500	
Ottawa.....	William Saunders	J E M Window & Interior Cleaning			3,650	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM.

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over	1973-74 Expenditures	Expenditures To Date
			Amount		
			\$	\$	\$
<i>Northern Ontario</i>					
Blind River.....	Government of Canada Bldg	W Kerr Taylor		4,800	
Britt.....	Post Office	Alfred Ambeau		2,400	
Capreol.....	Post Office	F Mazzuca Jr		3,096	
Chelmsford.....	Post Office	N Vaillancourt		2,466	
Cobalt.....	Government of Canada Bldg	G Keinath		2,975	
Cochrane.....	Government of Canada Bldg	Earl Toal		8,000	
Desbarats.....	Post Office	Jean E Ward		2,100	
Espanola.....	Post Office	Anna Bresson		3,373	
Falconbridge.....	Post Office	W E Boone		2,400	
Garson.....	Post Office	E M Deluca		3,000	
Geraldton.....	Government of Canada Bldg	Albino Procellana		9,202	
Gore Bay.....	Government of Canada Bldg	R McLean		2,225	
Gravenhurst.....	Government of Canada Bldg	Continental Building Cleaning		5,151	
Haileybury.....	Post Office	T Logan		3,000	
Hanmer.....	Post Office	Pauline Kingsley		2,100	
Iron Bridge.....	Post Office	Doris A Degagne		2,220	
Iroquois Falls.....	Government of Canada Bldg	Paul Sequin		2,040	
Kirkland Lake.....	Government of Canada Bldg	O Haapala		9,864	
Manitouwadge.....	Post Office	R Molinski		3,000	
Marathon.....	Post Office	A Kerr Taylor & G Cameron		4,800	
Moonbeam.....	Post Office	F R Parker		2,200	
Moosonee.....	Government of Canada Bldg	Jean-Louis Girard		4,656	
New Liskeard.....	Government of Canada Bldg	G Keinath		4,950	
North Bay.....	Government of Canada Bldg	Bay Window Cleaners		2,395	
Rainy River.....	Post Office	J Byrnes		2,640	
Sudbury.....	City Centre Bldg	Centre Maintenance		5,145	
Sudbury.....	Government of Canada Bldg	H R Perigard Co Ltd		2,505	
Sudbury.....	Mail Processing Bldg	Modern Building Cleaners		43,260	
Sundridge.....	Post Office	J R Vanmeer		2,340	
Swastika.....	Post Office	O Haapala		2,112	
Terrance Bay.....	Government of Canada Bldg	Agnes Mykietyn		2,750	
Thessalon.....	Post Office	Davey & Sons		3,640	
Thunder Bay.....	Station F	Nu-mode Interior Cleaning		26,923	
<i>Central Ontario</i>					
Acton.....	45 Bower Street	Success Janitor Service		4,888	
Agincourt.....	4245 Sheppard East	Royal Janitorial Service		3,765	
Agincourt.....	4245 Sheppard East	Industrial Building Service		3,995	
Ajax.....	Kings Crescent	Ajax Floor & Rug Service		7,020	
Alliston.....	10 Victoria Street	Quality Brothers Building Maintenance		3,840	
Aurora.....	Wellington Street	Harrison Maintenance		3,167	
Aurora.....	Wellington Street	North York Maintenance		2,895	
Aurora.....	Wellington Street	Iberclean Maintenance			
		(1/3/74-31/3/74)		913	
Barrie.....	Store No 2, Shopping Plaza	Peter Devries		2,700	
Bath.....	Post Office	H C Young		2,328	
Belleville.....	40 Dussek Street	Hunt Brothers Ltd			
		(1/4/73-30/9/73)		1,702	
Belleville.....	228 Dundas Street	Hunt Brothers Ltd		4,525	
Bloomfield.....	Main Street	Hunt Brothers Ltd		3,132	
Bolton.....	King Street	J Taylor		2,400	
Brampton.....	158 Kennedy	Mr Janitor		5,240	
Brighton.....	Main Street	Hunt Brothers Ltd			
		(1/4/73-30/6/73)		902	
Brighton.....	Main Street	B & D Cleaning Service		2,887	
Burlington.....	688 Brant Street	G A MacEachern		7,192	
Burlington.....	688 Brant Street	White Star Cleaning Service		4,628	
Burlington.....	4043 New Street	C L'Homme		2,508	
Campbellford.....	Government of Canada Bldg	Hunt Brothers Ltd		6,492	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Central Ontario—Continued</i>						
Carrying Place.....	Highway 33	M. Hillier			2,000	
Coboconk.....	Albert Street	Orval Fielder			2,500	
Colborne.....	King Street	Blake Hetherington			4,187	
Creemore.....	Mill Street	C Gibson			2,430	
Deseronto.....	Main Centre	Hunt Brothers Ltd			4,248	
Don Mills.....	169 Donway	World-Wide Janitorial Service			35,200	
Don Mills.....	1859 Leslie Street	Emerald Group of Companies			5,160	
Don Mills.....	1859 Leslie Street	Iberclean Maintenance			2,796	
Downsview.....	1101 Finch Avenue West	Mars Janitorial Service (1/12/73-31/3/74)			1,165	
Downsview.....	1101 Finch Avenue West	Denn-Lee Building Service			2,830	
Downsview.....	155 Martin Ross	Reliable Building Services			2,988	
Downsview.....	4905 Dufferin Street	Nu Mars Janitorial Co	142,000	1972-73	85,006	181,473(f)
Downsview.....	4905 Dufferin Street	Nu Mars Janitorial Co	418,000	1973-74	104,497	104,497
Etobicoke.....	577 Burnhamthorpe Road	All Round Dutch Canadian			8,240	
Fenelon Falls.....	Market Street	M Jones			2,400	
Frankford.....	Trent Street	M Wall			2,475	
Hamilton.....	National Revenue Bldg	White Star Complete Janitorial	170,000	1972-73	85,450	113,783
Hamilton.....	Postal Station E	C L'Homme (1/11/73-31/3/74)			1,990	
Hamilton.....	Postal Station E	Mr Janitor (9/6/73-31/10/73)			1,860	
Hamilton.....	Postal Station C	White Star Complete Janitorial			8,500	
Hamilton.....	Upper Gage & 7th	Linda Beasley			9,000	
Hamilton.....	585 Wentworth Avenue	Ronald Shaw			2,640	
Hamilton.....	585 Wentworth Avenue	K L Matthews (1/11/73-31/3/74)			1,000	
Hamilton.....	118 Market Street	White Star Janitorial			4,956	
Hamilton.....	845 Upper James	White Star Janitorial			5,205	
Keswick.....	Government of Canada Bldg	Janitor Cleaning Service (1/3/73-30/9/73)			1,170	
Keswick.....	Government of Canada Bldg	J Rae (1/10/73-31/3/74)			1,440	
Kingston.....	Government Printing Bureau	Acme Window Cleaners			3,480	
Kingston.....	382 King Street	Cross Town Cleaners			4,788	
Malton.....	Airport Bldg	All Round Dutch Canadian			17,320	
Malton.....	2855 Derry Road	All Round Dutch Canadian			4,640	
Maple.....	Keele Street	W Garthwaite			2,340	
Markham.....	Main Street	Underwood Building Maintenance			55,000	
Marmora.....	Forsyth Street	J Doyle			2,000	
Midland.....	1st & Dominion	Martins Maintenance			11,440	
Milton.....	243 Main Street	Success Janitor Service			5,410	
Mississauga.....	1191 Cawthra Road	Janitorial Progress Co (1/4/73-30/4/73)			722	
Mississauga.....	1191 Cawthra Road	Interprovincial Property Maintenance			31,259	
Mississauga.....	Clarkson & Balson	B C Rundle (1/4/73-30/6/73)			1,200	
Mississauga.....	Clarkson & Balson	Reliable Building Services			3,960	
Mississauga.....	Dixie & Highway 5	North York Maintenance			2,145	
Mississauga.....	Dixie & Highway 5	Reliable Building Services (1/3/74-31/3/74)			228	
Mississauga.....	1825 Dundas Street East	North York Maintenance			2,500	
Mississauga.....	20 Dundas Street East	Reliable Building Services			3,120	
Mississauga.....	1256 Crestlawn Road	Iberclean Maintenance			4,210	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditure To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Central Ontario—Continued</i>						
Newmarket.....	Post Office	North York Maintenance			19,713	
Oakville.....	197 Church Street	World Wide Janitorial Service			18,300	
Oakville.....	197 Church Street	White Star Cleaning Service			2,000	
Orillia.....	26 Colborne	Bass Lake Sales (1/4/73-30/9/73)			1,625	
Orillia.....	26 Colborne	Clark Cleaning Service (1/10/73-31/3/74)			1,342	
Oshawa.....	110 Stevenson	Hunt Brothers Ltd			6,468	
Pickering.....	1740 Kingston Road	Ajax Floor Service			6,000	
Scarborough.....	109 Crockford	Florida Building Cleaners (1/1/74-31/3/74)			712	
Scarborough.....	109 Crockford	Industrial Building Service			2,100	
Scarborough.....	109 Crockford	Fox Maintenance Service (1/4/73-30/6/73)			696	
Scarborough.....	2530 Kingston Road	Industrial Building Service			7,200	
Scarborough.....	3434 Lawrence East	Horizon Building Maintenance			5,130	
Scarborough.....	1610 Midland	Industrial Building Service			8,374	
Scarborough.....	280 Progress	Industrial Building Service			59,945	
Scarborough.....	155 Midland Avenue	Industrial Building Service			4,115	
Stirling.....	North and Carlote	P Wall			3,000	
Streetsville.....	Queen Street	B C Rundle			5,400	
Sunderland.....	Main & John Streets	D Gerrow			2,100	
Thornhill.....	7775 Yonge Street	Denn-Lee Building Service (1/4/73-15/10/73)			1,452	
Thornhill.....	7775 Yonge Street	North York Maintenance (16/10/73-31/1/74)			1,419	
Thornhill.....	7775 Yonge Street	L & M Cleaning Service (1/2/74-31/3/74)			1,060	
Toronto.....	102 Berkeley	Interprovincial Property Maintenance			7,428	
Toronto.....	City Delivery	Allied Building Service	252,492	1972-73	129,832	191,752
Toronto.....	Dominion Public Bldg	Modern Building Cleaning	260,160	1972-73	130,512	237,112
Toronto.....	26 Dufflaw	Interprovincial Property Maintenance			2,590	
Toronto.....	26 Dufflaw	Iberclean Maintenance			10,330	
Toronto.....	252 Augusta	North York Maintenance			2,120	
Toronto.....	Falaise Armoury	Nu Mars Janitorial Co			23,900	
Toronto.....	197 Front Street East	Interprovincial Property Maintenance			11,070	
Toronto.....	393 Front Street East	Interprovincial Property Maintenance			11,166	
Toronto.....	3253 Lakeshore Boulevard	Horizon Building Maintenance			3,635	
Toronto.....	Mackenzie Bldg	World-Wide Janitorial Service	325,000	1972-73	163,130	217,295
Toronto.....	Arthur Meighen Bldg	Nu Mars Janitorial Co	269,280	1972-73	139,556	282,410(f)
Toronto.....	Postal Station G	Industrial Building Service			5,352	
Toronto.....	Postal Station H	Jeny Building Maintenance Co			3,000	
Toronto.....	Postal Station L	Emerald Group of Companies (1/4/73-31/5/73)			1,550	
Toronto.....	Postal Station L	All Round Dutch Canadian (1/6/73-31/7/73)			1,650	
Toronto.....	Postal Station L	Reliable Building Service			5,880	
Toronto.....	Postal Station M	Fox Maintenance (1/4/73-30/4/73)			620	
Toronto.....	Postal Station M	Reliable Building Service			4,950	
Toronto.....	Postal Station O	Flohex Janitorial Service (1/4/73-30/9/73)			1,650	
Toronto.....	Postal Station O	Industrial Building Service (1/10/73-31/3/74)			1,916	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>Central Ontario—Concluded</i>						
Toronto.....	Postal Station S	Iberclean Maintenance			6,492	
Toronto.....	Postal Station T	Brothers Janitorial Service			9,149	
Toronto.....	Postal Station U	All Round Dutch Canadian			4,950	
Toronto.....	Postal Station W	North York Maintenance			4,675	
Toronto.....	Sir William Mulock Bldg	Allied Building Service			32,660	
Toronto.....	Sir William Mulock Bldg	World Wide Janitorial Service				
		(1/12/73-31/3/74)			19,000	
Toronto.....	103 Vanderhoof	Horizon Building Maintenance				
		(1/4/73-31/7/73)			1,066	
Toronto.....	103 Vanderhoof	Brothers Janitorial Service			2,142	
Toronto.....	103 Vanderhoof	North York Maintenance			2,980	
Trenton.....	Front Street	Nichols and Co			12,245	
Uxbridge.....	Brock Street	J S Cleaning Service			3,600	
Waterdown.....	Main Street	White Star Complete Janitorial			4,000	
Waubaushehne.....	Sturgeon Street	D St Amand			2,303	
Weston.....	Post Office	Horizon Building Maintenance			6,905	
Weston.....	Post Office	North York Maintenance			4,410	
Weston.....	Post Office	Iberclean Maintenance				
		(1/3/74-31/3/74)			1,453	
Weston.....	Government of Canada Bldg	Denn-Lee Building Service				
		(1/4/73-30/6/73)			1,537	
Weston.....	Government of Canada Bldg	Mr Janitor			4,217	
Willowdale.....	Fairview Mall	Denn-Lee Building Service			2,340	
Willowdale.....	Fairview Mall	Any Service Ltd				
		(1/3/74-31/3/74)			365	
Willowdale.....	5915 Leslie Street	Denn-Lee Building Service			3,720	
Woodbridge.....	29 Pine Street	Royal Janitorial Service				
		(1/4/73-31/10/73)			1,312	
Woodbridge.....	29 Pine Street	Iberclean Maintenance				
		(1/11/73-31/3/74)			1,332	
<i>Southern Ontario</i>						
Ancaster.....	Post Office	John's Janitor Service				
		(1/4/73-30/9/73)			1,455	
Ancaster.....	Post Office	Aberdeen Janitor Service				
		(1/2/74-31/3/74)			516	
Arthur.....	Post Office	K-P Maintenance			2,280	
Belle River.....	Post Office	K-P Maintenance			2,025	
Binbrook.....	Post Office	K-P Maintenance				
		(1/9/73-31/3/74)			1,458	
Caledonia.....	Post Office	K-P Maintenance			2,238	
Clinton.....	Post Office	Reg L Cudmore			3,600	
Corunna.....	Post Office	Spic and Span Janitorial				
		Service			2,160	
Dresden.....	Post Office	K-P Maintenance			2,914	
Emeryville.....	Post Office	K-P Maintenance				
		(1/1/74-31/3/74)			625	
Forest.....	Post Office	Royal Building Cleaners			2,400	
Glencoe.....	Post Office	Royal Building Cleaners			2,400	
Grimsby.....	Post Office	A-1 Cleaners			3,900	
Guelph.....	Ignatius College	Modern Building Cleaning			25,074	
Hagersville.....	Post Office	K-P Maintenance			2,148	
Harriston.....	Post Office	K-P Maintenance			2,160	
Kingsville.....	Post Office	K-P Maintenance				
		(1/11/73-31/3/74)			1,034	
Kitchener.....	44 Gaukel	Armour Janitor Service			18,310	
Kitchener.....	139 Ardelt	Hughes Floor Service				
		(1/4/73-31/5/73)			1,473	
Kitchener.....	139 Ardelt	Armour Janitor Service			8,250	
Kitchener.....	2295 Kingsway	Circle Sales Janitor Service			2,759	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over	1973-74 Expenditures	Expenditures To Date
			Amount		
			\$	\$	\$
<i>Southern Ontario—Concluded</i>					
Kitchener.....	2295 Kingsway	Armour Janitor Service (1/1/74-31/3/74)		797	
London.....	Letter Carrier Depot 1	Gordon A MacEachern		4,999	
London.....	Letter Carrier Depot 2	Industrial Building Maintenance		2,399	
London.....	Lipton	Gordon A MacEachern		15,974	
London.....	Lipton	Industrial Building Maintenance		4,333	
London.....	Terminal A	Modern Building Cleaning		3,902	
London.....	Terminal A	Cy Keating (Prudential Assurance Bonding Co)		42,790	
London.....	539 Richmond	Royal Building Cleaners (1/4/73-18/5/73)		1,130	
London.....	Postal Station C	Modern Building Cleaning (1/4/73-19/11/73)		1,886	
London.....	Postal Station C	Industrial Building Maintenance (1/12/73-31/3/74)		849	
London.....	955 Highbury	Modern Building Cleaning		3,854	
Lucknow.....	Post Office	K-P Maintenance		2,088	
Lynden.....	Post Office	K-P Maintenance (1/9/73-31/3/74)		1,458	
Niagara-on-the-Lake....	Post Office	Hurbert L Snider		2,675	
Paisley.....	Post Office	Lester Leeson		2,400	
Palmerston.....	Government of Canada Bldg	Super Clean Discount Janitor Service		2,200	
Parkhill.....	Post Office	Modern Building Cleaning		2,770	
Petrolia.....	Government of Canada Bldg	Spic & Span Janitorial Service		3,600	
Port Dover.....	Post Office	D & H Janitor Service		2,580	
Port Elgin.....	Post Office	Satellite Cleaning Service (1/4/73-31/8/73)		1,083	
Port Elgin.....	Post Office	K-P Maintenance (1/10/73-31/3/74)		1,188	
Ridgetown.....	Post Office	Stuart G Taylor		3,276	
Rockwood.....	Post Office	Sparkle Janitor Service (1/6/73-31/3/74)		1,950	
Stoney Creek.....	Post Office	John's Janitor Service		2,240	
Stoney Creek.....	Post Office	Supreme Maintenance Service (1/11/73-31/3/74)		1,700	
Stoney Creek.....	Manpower and Immigration	Knightly Janitor Service (1/11/73-31/3/74)		975	
Tecumseh.....	Post Office	K-P Maintenance (1/11/73-31/3/74)		1,498	
Thamesford.....	Post Office	Canadian Janitor Service (1/4/73-31/5/73)		423	
Thamesford.....	Post Office	Royal Building Cleaners (1/6/73-31/3/74)		1,730	
Thamesford.....	Post Office	K-P Maintenance		2,160	
Welland.....	Post Office	K-P Maintenance		2,880	
Warton.....	Post Office	K-P Maintenance		2,400	
Windsor.....	Unemployment Insurance Commission	Ambassador Building Maintenance (1/4/73-30/4/73)		1,633	
Windsor.....	Unemployment Insurance Commission	Modern Building Cleaners		21,252	
Windsor.....	Government of Canada Bldg	Adelaide Maintenance		2,510	
Windsor.....	National Revenue	Ambassador Building Maintenance		14,950	
<i>Manitoba</i>					
Beausejour.....	Post Office	Carol Halyk		2,700	
Boissevain.....	Government of Canada Bldg	D K McNamee		3,000	
Carman.....	Government of Canada Bldg	Peter Fehr		4,080	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
Manitoba—Concluded						
Churchill.....	Fort Churchill.....	Rapid Cleaners Ltd			9,772	
Churchill.....	Government of Canada Bldg	Waytor Cleaning Service			85,895	
Dauphin.....	Government of Canada Bldg	Peter Korman			11,153	
Elkhorn.....	Post Office	E. Stonehouse			2,025	
Killarney.....	Government of Canada Bldg	Leslie Harris			3,120	
Pine Falls.....	Government of Canada Bldg	Steve Zulak			4,320	
Selkirk.....	337A Main Street	Cornish Industrial Service Ltd			2,220	
Steinbach.....	Government of Canada Bldg	D F Klassen			4,665	
Thompson.....	Government of Canada Bldg	Casper's Janitorial Service			3,793	
Thompson.....	Government of Canada Bldg	Modern Building Cleaning			4,080	
Winnipeg.....	266 Graham	Modern Building Cleaning	376,200	1971-72	125,400	376,200(f)
(Amends reporting in 1972-73 Public Accounts)						
Winnipeg.....	269 Main Street	Oxford Building Cleaning			44,369	
Winnipeg.....	303 Main Street	Oxford Building Cleaning			48,817	
Winnipeg.....	391-393 Portage Avenue	Roman's Office Cleaning Service			3,120	
Winnipeg.....	Commercial Bldg	Modern Building Cleaning			21,007	
Winnipeg.....	Customs Examining Warehouse	Stud Service & Supply			10,140	
Winnipeg.....	Freshwater Institute	Dustbane Enterprises Ltd			80,773	
Winnipeg.....	General Post Office	Max Wilde Window Cleaning			5,762	
Winnipeg.....	Letter Carrier Depot R	Western Building Cleaning Service			2,040	
Winnipeg.....	Letter Carrier Depot T	Western Building Cleaning Service			2,106	
Winnipeg.....	MacDonald Bldg.	Allied Building Services (1962) Ltd			29,917	
Winnipeg.....	Post Office Truck Terminal	Roman's Office Cleaning Service			3,650	
Winnipeg.....	Postal Station C	Western Building Cleaning Service			2,605	
Winnipeg.....	Postal Station M	Western Building Cleaning Service			2,496	
Saskatchewan						
Assiniboia.....	Government of Canada Bldg	R E Atkinson			4,800	
Biggar.....	Government of Canada Bldg	Complete Home Cleaning Service			3,480	
Broadview.....	Post Office	R Trithart			3,000	
Carlyle.....	Government of Canada Bldg	M Forsyth			2,614	
Duck Lake.....	Government of Canada Bldg	Mr & Mrs J H Petit			2,544	
Fort Qu'Appelle.....	New Post Office	G Magee			2,400	
Fort Qu'Appelle.....	Old Government of Canada Bldg	B J Lennox			3,872	
Gravelbourg.....	Government of Canada Bldg	Estate of R B Corkery			3,300	
Gull Lake.....	New Post Office	G Downey			2,270	
Hudson Bay.....	Government of Canada Bldg	A Bennett			2,150	
Indian Head.....	Government of Canada Bldg	M F Low			2,100	
Lloydminster.....	Government of Canada Bldg	G Willowghby			7,917	
Moosomin.....	Government of Canada Bldg	J R Hodgins			4,000	
Prince Albert.....	Immigration Bldg	R H Martin			2,184	
Prince Albert.....	M & C Bldg	P A Janitorial Service			2,040	
Prince Albert.....	Minto Bowl	R Martin			4,584	
Regina.....	Motherwell Bldg	Dustbane Enterprises Ltd			36,108	
Regina.....	Taxation Bldg	Mr Clean Building Cleaning Service Ltd			13,587	
Rosetown.....	Government of Canada Bldg	J P Jerome			4,576	
St. Walburg.....	Government of Canada Bldg	C Beatch			2,279	
Saskatoon.....	1721-8th Street East	Galaxie Janitor Service			6,950	
Saskatoon.....	DPW District Office	Advance Cleaning Service Ltd			2,282	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
Saskatchewan—Concluded						
Saskatoon.....	Government of Canada Bldg	Campbell's Caretaking Ltd			29,400	
Saskatoon.....	Letter Carrier Depot	H Serzisko			2,160	
Saskatoon.....	Post Office	Mr Klean Enterprises			28,417	
Saskatoon.....	Simpson-Sears Warehouse	H Serzisko			2,301	
Shellbrook.....	Government of Canada Bldg	C E Johnson			2,880	
Tisdale.....	Government of Canada Bldg	V L Rutherford			5,132	
Unity.....	Government of Canada Bldg	Klaehn			3,100	
Uranium City.....	Post Office	I Ormandy			2,110	
Wilkie.....	Government of Canada Bldg	R Barth			2,400	
Alberta						
Barrhead.....	Government of Canada Bldg	Miltos Janitor Service Ltd			3,000	
Bowden.....	Post Office	R H Olson			3,000	
Calgary.....	Letter Carrier Depot No 1	Hyland Maintenance Ltd			2,988	
Calgary.....	Letter Carrier Depot No 5	Hyland Maintenance Ltd			2,868	
Calgary.....	Letter Carrier Depot No 10	H R Goodman			2,400	
Calgary.....	Manhattan Bldg	Hyland Maintenance Ltd			6,300	
Calgary.....	Sam Livingston Bldg	Airways Caysit Cleaners and Janitor Service			9,758	
Calgary.....	Sam Livingston Bldg	Scandinavian Janitor Service			14,073	
Didsbury.....	Government of Canada Bldg	R Walder			2,880	
Edmonton.....	9943—109 Street	Best Cleaners & Contractors (27/8/73—31/3/74)			4,138	
Edmonton.....	9943—109 Street	D ³ & E Clean (1/4/73—26/8/73)			4,027	
Edmonton.....	Immigration Bldg	Commercial Building Maintenance Ltd (1/4/73—14/8/73)			920	
Edmonton.....	Oliver Bldg	D ³ & E Clean			11,148	
Edmonton.....	Postal Station C	Gibbs & Co			3,492	
Edmonton.....	RCMP Bldg	Sani Building Maintenance	203,752	1971-72	67,917	164,133
Edmonton.....	Sir Alexander Mackenzie Bldg	Best Cleaners & Contractors	224,232	1973-74	53,551	53,551
Edmonton.....	Sir Alexander Mackenzie Bldg	Sani Building Maintenance	347,911	1970-71	48,321	347,911(f)
Edmonton.....	South Side Post Office	B P Cleaners			3,780	
Edmonton.....	South Side Post Office	Zelco Services (1/4/73—30/6/73)			1,155	
Edmonton.....	UIC Bldg	D ³ & E Clean			11,334	
Fort Saskatchewan.....	Government of Canada Bldg	W Siegers			3,375	
Grande Prairie.....	Government of Canada Bldg	K Janitor Service			8,336	
Grande Prairie.....	Government of Canada Bldg	Northwest Janitor Services			4,000	
High River.....	Post Office	R K Orr			2,796	
Innisfail.....	Government of Canada Bldg	W L Boyd			3,200	
Jasper.....	Post Office	Marian Rose			4,680	
Lacombe.....	Government of Canada Bldg	Mr & Mrs A M Rynsburger			6,171	
Leduc.....	Post Office	Frank Stafford			7,250	
Olds.....	Government of Canada Bldg	Fred E Yoos			3,900	
Pincher Creek.....	Post Office	B Aubin (1/4/73—31/8/73)			1,100	
Pincher Creek.....	Post Office	R Harrison (1/9/73—31/3/74)			1,200	
St Albert.....	Post Office	Efficient Cleaners & Maintenance Services Ltd (1/4/73—31/10/73)			1,610	
St Albert.....	Post Office	D ³ & E Clean (1/2/74—31/3/74)			648	
Sherwood Park.....	Post Office	Commercial Building Maintenance (1/4/73—14/8/73)			1,313	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
Alberta—Concluded						
Sherwood Park.....	Post Office	Nelson Janitorial Services (1/2/74-31/3/74)			800	
Westlock.....	Government of Canada Bldg	G McGillivray			5,493	
Valleyview.....	Post Office	Stan Breland			2,250	
Northwest Territories						
Hay River.....	Government of Canada Bldg	Gibb's Janitorial Service			11,700	
Yellowknife.....	Government of Canada Bldg	Reetso Janitor Service			13,640	
Yellowknife.....	Mine Recorders Office	M Gamachi			3,145	
British Columbia						
Abbotsford.....	Post Office	Allwood Building Maintenance			2,233	
Alert Bay.....	Government of Canada Bldg	F M Cleaning Service			4,080	
Ashcroft.....	Government of Canada Bldg	H J Popp			4,224	
Burnaby.....	Public Archives	Burnaby Building Maintenance Ltd			3,080	
Burns Lake.....	Government of Canada Bldg	Dick Penner's Cleaning Service			3,420	
Cache Creek.....	Post Office	J Andrews			3,850	
Campbell River.....	Barton Bldg	Island Janitorial Service			3,900	
Cassiar.....	Post Office	B Nielsen			3,250	
Castlegar.....	Government of Canada Bldg	Coin Cleaning			13,246	
Chemainus.....	Government of Canada Bldg	Peter Foolkes			3,000	
Chilliwack.....	Government of Canada Bldg	Quality Janitor Service			3,675	
Chilliwack.....	Government of Canada Bldg	Vancouver Building Maintenance			2,850	
Clearwater.....	Post Office	M Rempel			2,160	
Coquitlam.....	Post Office	London Building Maintenance			2,010	
Courtenay.....	Government of Canada Bldg	Pilon's Janitor Service			8,175	
Creston.....	Post Office	C A Swanson			3,600	
Cumberland.....	Government of Canada Bldg	Pilon's Janitor Service			2,100	
Delta.....	Letter Carrier Depot	Kingsway Building Maintenance			2,005	
Delta.....	Letter Carrier Depot No 1	Lavina Griffiths			3,083	
Delta.....	Post Office	A & A Service Co			4,920	
Fernie.....	Government of Canada Bldg	Centennial Janitor Service			3,187	
Fernie.....	Government of Canada Bldg	P Zielinski			2,005	
Gibsons.....	Post Office	J V Lowden			3,600	
Grand Forks.....	Government of Canada Bldg	South Okanagan Office Maintenance			4,470	
Greenwood.....	Government of Canada Bldg	Taichiro Fujimura			3,400	
Hazleton.....	Post Office	W Marshall			2,312	
Hudson Hope.....	Post Office	Jiffy Janitor Service			2,640	
Kelowna.....	Government of Canada Bldg	D A Supply Ltd			7,009	
Kelowna.....	Government of Canada Bldg	United Cleaning Service			8,381	
Kelowna.....	Postal Terminal Bldg	Enterprise Cleaning Services			6,235	
Ladysmith.....	Government of Canada Bldg	Peter Foolkes			4,500	
Langley.....	Government of Canada Bldg	Mission Janitors & Carpet Cleaners			4,235	
Merritt.....	Government of Canada Bldg	B J MacMillan			5,411	
100 Mile House.....	Post Office	Family Building Maintenance			3,300	
New Denver.....	Post Office	Gordon Hall			2,025	
North Vancouver.....	1801 Welch Street	Bush Industries Ltd			3,817	
North Vancouver.....	Dept of Environment	Little Mermaid Cleaners			2,100	
North Vancouver.....	Government of Canada Bldg	Vancouver Building Maintenance Ltd			8,628	
North Vancouver.....	UIC Bldg	H L Waddell & Assoc			3,305	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Continued

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditure To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>British Columbia—Continued</i>						
Ocean Falls.....	Post Office	A Jura			2,400	
Oliver.....	Government of Canada Bldg	Don Peace Cleaning Service			3,663	
Osoyoos.....	Post Office	South Okanagan Office Maintenance			2,069	
Port Coquitlam.....	Post Office	A & A Service Co			3,739	
Port Hardy.....	Post Office	Harold's Professional Cleaning Service			3,348	
Port McNeil.....	Post Office	Desanko Antic			3,000	
Powell River.....	Government of Canada Bldg	Powell River Cleaning Service			7,320	
Prince George.....	Government of Canada Bldg	Tinas Janitor Service			3,600	
Prince George.....	UIC Bldg	J J Philip			8,569	
Prince Rupert.....	Government of Canada Bldg	Banner Building Maintenance			16,335	
Prince Rupert.....	Manpower	Banner Building Maintenance			3,060	
Revelstoke.....	Government of Canada Bldg	Apex Janitorial Service Ltd			7,200	
Richmond.....	Post Office	Surrey Delta Janitor Service			2,596	
Rossland.....	Government of Canada Bldg	Thomas Feeney			3,600	
Salmon Arm.....	Government of Canada Bldg	Ernest N Houghton			3,804	
Sparwood.....	Post Office	Elk Valley Building Maintenance			3,375	
Stewart.....	Post Office	Mary Green			2,450	
Surrey.....	Postal Station	E H Cronan			3,645	
Terrace.....	Government of Canada Bldg	Chris Janitor Service			10,246	
Tofino.....	Government of Canada Bldg	Margaret G Botting			2,880	
Vancouver.....	1110 West Georgia St	Best Cleaners			2,637	
Vancouver.....	Alvin Bldg	Monarch Building Cleaning Service			33,564	
Vancouver.....	Begg Bldg	Banner Building Maintenance Ltd	120,538	1971-72	18,040	120,538
Vancouver.....	Bookstore, Information Canada	Little Mermaid Cleaners			4,210	
Vancouver.....	Canada Manpower Centre	Burnaby Building Maintenance Ltd			2,028	
Vancouver.....	Custom House	Crystal Building Maintenance Ltd			39,600	
Vancouver.....	Exam Warehouse	Crystal Building Maintenance Ltd			17,971	
Vancouver.....	General Post Office	Best Cleaners			2,415	
Vancouver.....	General Post Office	Smithrite Building Maintenance Ltd	340,110	1972-73	172,576	337,134
Vancouver.....	Government of Canada Bldg	Best Cleaners			2,033	
Vancouver.....	Harry Stevens Bldg	Vancouver Building Maintenance Ltd			19,828	
Vancouver.....	Immigration Bldg	Crystal Building Maintenance Ltd			9,228	
Vancouver.....	Letter Carrier Depot	London Building Maintenance Ltd			2,100	
Vancouver.....	Main Street	Banner Building Maintenance Ltd			8,110	
Vancouver.....	Postal Station D	London Building Maintenance Ltd			5,400	
Vancouver.....	Postal Station F	London Building Maintenance Ltd			3,980	
Vancouver.....	Postal Station S	London Building Maintenance Ltd			2,892	
Vancouver.....	Revenue Canada—Taxation	Monarch Building Maintenance Ltd			24,500	
Vancouver.....	Winch Bldg	Crystal Building Maintenance Ltd			18,720	
Victoria.....	Custom House	Scandinavian Building Maintenance Ltd			26,880	

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

CARETAKING SERVICES \$2,000 AND OVER \$10,779,537—Concluded

Location	Name or Address of Building	Contractor	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
			Amount	Fiscal Year Awarded		
			\$		\$	\$
<i>British Columbia—Concluded</i>						
Victoria.....	Government of Canada Bldg	Vancouver Building Maintenance Ltd			19,729	
Victoria.....	Malahat Bldg	Bob's Janitorial Service			3,240	
Victoria.....	Postal Station A	Reliable Cleaning Service Ltd			3,825	
West Vancouver.....	Postal Station W	Reliable Building Service			4,624	
White Rock.....	Government of Canada Bldg	Freda Ennest			5,196	
Williams Lake.....	Government of Canada Bldg	Williams Lake Janitor Service Ltd			7,832	
<i>Yukon</i>						
Faro.....	Post Office	Faro Janitorial Service			2,127	
Whitehorse.....	Bldg 203 Single Quarters	H and S Janitor Service			3,750	
Whitehorse.....	Government of Canada Bldg	Best Cleaners Ltd			7,625	
Whitehorse.....	Government of Canada Bldg	Smithrite Building Maintenance Ltd			36,878	
<i>England</i>						
London.....	Canada House	Cleaners Ltd			48,195	
London.....	Macdonald House	Cleaners Ltd	127,400	1971-72	66,817	145,886(f)
(Amends reporting in 1972-73 Public Accounts)						
London.....	Macdonald House	Advance Linen Services			2,448	
London.....	Macdonald House	Cleanplan Maintenance Services Ltd			6,060	
<i>France</i>						
Paris.....	15 Rue de Berri	Rapid Nett			3,071	

ACCOMMODATION PROGRAM

RENTALS

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures
			\$
Newfoundland			
Badger			
G Sacrey.....	Sacrey Building.....	1,160	5,916
Baie Verte			
G Sacrey.....	Sacrey Building.....	1,700	8,670
Clareville			
G Sacrey.....	Sacrey Building.....	10,150	41,615
Corner Brook			
Lundrigan's Ltd.....	Lundrigan's Building.....	19,123	111,123
Curling			
Elias N Locke and Sterling A Randell.....	Loc Ranco Building.....	1,300	5,580
Gander			
Burden Engineering Ltd.....	Burden Building.....	2,420	13,915
Lundrigan's Limited.....	Lundrigan Building.....	4,020	12,962
Goose Bay			
Loc Ranco Limited.....	Loc Ranco Building.....	3,283	19,699

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Newfoundland—Concluded</i>			
<i>Grand Falls</i>			
Robinson Blackmore.....	Robinson Blackmore Building.....	1,400	6,160
Provincial Government.....	Provincial Building.....	1,300	6,500
Provincial Government.....	Provincial Building.....	4,505	20,268
William Toytman.....	Toytman Building.....	3,520	13,200
<i>Happy Valley</i>			
Loc Ranco Limited.....	Loc Ranco Building.....	2,740	16,224
<i>Labrador City</i>			
Carol Lake Shopping Centre.....	Shopping Centre.....	4,390	15,365
<i>Mount Pearl</i>			
Wabush Enterprises Ltd.....	O'Leary Building.....	9,860	44,544
<i>Musgrave Harbour</i>			
Provincial Government.....	Provincial Building.....	1,250	5,625
<i>Placentia</i>			
John Gale & William Barron.....	Gale & Barron Building.....	1,200	6,000
<i>Ramea</i>			
J Petite & Sons Ltd.....	Petite Building.....	1,071	5,194
<i>Springdale</i>			
Ford Hewlitt.....	Hewlitt Building.....	1,500	5,175
<i>St Anthony</i>			
Cyril Barney.....	Barney Building.....	2,100	6,081
<i>St John's</i>			
Ashley Holding.....	Ashley Building.....	15,650	10,328
Baine Johnston & Co Ltd.....	Baine Johnston Building.....	1,200	7,680
CLB Armoury.....	Harvey Road.....	9,000	6,300
Lundrigan's Limited.....	Philip Place.....	1,474	8,844
Montreal Trust.....	Viking Building.....	19,256	117,152
Murray Agencies.....	Parking Lot.....	4,000	8,000
National Harbours Board.....	National Harbours Board.....	5,624	12,769
Provincial Government.....	Provincial Building.....	1,400	7,000
<i>Stephenville</i>			
Lundrigan's Ltd.....	Lundrigan's Building.....	1,460	8,395
<i>Wabush</i>			
Wabush Enterprises Ltd.....	Wabush Plaza.....	2,650	13,250
<i>Nova Scotia</i>			
<i>Amherst</i>			
Casco Ltd.....	77 Victoria Street.....	10,454	40,118
Casey Realty.....	32 Church Street.....	5,285	24,311
Casey Realty.....	35 Church Street (1/4/73-31/6/73).....	1,400	2,100
<i>Bedford</i>			
Bedford Tower Ltd.....	Bedford Tower Bldg (15/2/74-31/3/74).....	3,320	3,113
Sunnyside Shopping Plaza.....	Sunnyside Plaza.....	1,550	8,128
<i>Bridgewater</i>			
Bridgewater Professional Arts Bldg Ltd.....	Professional Arts Bldg.....	3,316	13,388
Gateway Realty Co Ltd.....	Dufferin & Walnut Street.....	3,024	14,666
<i>Dartmouth</i>			
Dineen Construction Ltd.....	Burnside Industrial Park (1/2/74-31/3/74).....	107,950	45,400
East Coast Properties Ltd.....	Burnside Commercial Centre (1/3/74-31/3/74).....	2,400	427
S. Jachimowicz.....	Commerce Bldg Tacoma Dr.....	9,908	38,909
MacCulloch & Co Ltd.....	K-Mart Plaza.....	10,880	36,160
Maplehurst Apts Ltd.....	Royal Bank Bldg.....	31,880	179,028
<i>Digby</i>			
Kendrake Realities.....	Kerb Bldg 79 Water St.....	1,800	11,250
<i>Enfield</i>			
Pioneer Projects Ltd.....	Highway No 2.....	1,340	5,695
<i>Halifax</i>			
City of Halifax.....	Bedford Row.....	7,854	12,000
Clayman Dietrich & Cohen.....	Professional Bldg Quinpool Road.....	1,310	5,100
Connaught Sales Ltd.....	1819 Granville Street.....	5,000	9,781
Construction Assoc of NS.....	5450 Cornwallis Street.....	4,840	33,154
Dresden Arms Ltd.....	1532 Birmingham Street.....	3,700	21,988
Estates Realty Ltd.....	Professional Bldg Quinpool Road.....	1,310	7,175

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Nova Scotia—Concluded</i>			
<i>Halifax—Continued</i>			
Franklin & Herschorn Ltd.	Cabot Building	8,185	30,083
Halibuildings Ltd.	Bank of Montreal Bldg.	57,365	416,566
Halifax Commercial Park Leaseholds	Strawberry Hill	6,118	6,299
Halifax Development Ltd.	Scotia Square	49,238	382,275
Halifax Transfer Co Ltd.	5412 North Street	6,148	6,373
Steve Hanias	336 Herring Cove Road	2,025	11,693
Maritime Life Assurance Co.	2701 Dutch Village Road	24,530	27,032
M.E.P.C. Canadian Properties Ltd.	Gulf Canada Building	12,843	112,888
G Mosher H Sable & R Conter	1737 Barrington Street	3,000	12,000
National Harbours Board	Pier 21	17,990	55,405
NS Credit Union League	6074 Hammond Road	1,960	7,963
NS Government Employees Assoc.	Spring Garden at Queen Sts (1/3/74-31/3/74)	2,802	966
One Sackville Place Ltd.	1190 Barrington Street	33,616	180,693
Oxford Lease Holdgs Ltd.	Royal Bank Building	22,579	144,435
Province of NS.	Johnson Bldg.	6,372	38,232
Revenue Properties	Fenwick Building	5,798	28,074
Revenue Properties	Hollis Building	28,664	185,011
Revenue Properties	One Sackville Place	10,605	61,453
Royal Bank of Canada	5853 College Street	6,000	24,000
R P Power Ltd.	Power Bldg.	4,934	14,210
Saint Mary's University	Saint Mary's University (1/2/74-31/3/74)	5,500	4,923
Trizec Equities	Centennial Building	25,556	187,418
Trizec Equities	Halifax Insurance Building	51,113	356,856
<i>Inverness</i>			
Mrs Davis	Davis Bldg (1/11/73-31/3/74)	950	2,500
<i>Kentville</i>			
Lord Nelson Hotel	Cornwallis Inn Shopping Plaza	4,099	8,198
<i>Lakeside</i>			
J Frederick Giguere & Peter Caldwell	Church Hall	1,100	7,600
<i>Lower Sackville</i>			
C D Davison & Paul T Davis	Route 1	4,649	16,579
<i>Mulgrave</i>			
Atco Eastern Ltd.	Mulgrave Trailer	3,120	18,000
<i>New Glasgow</i>			
Atlantic Shopping Centre Ltd.	Aberdeen Mall	6,250	15,365
<i>Parrsboro</i>			
Chignecto Holdings Ltd.	115 Main St.	1,900	8,740
<i>Port Hawkesbury</i>			
Island Properties	Professional Bldg Church Street	11,690	26,058
<i>Stewiacke</i>			
Chignecto Holdings Ltd.	Main Street	1,750	7,750
<i>Sydney</i>			
DARR Cape Breton Ltd.	Cabot House	9,321	44,102
<i>Truro</i>			
Casco Ltd.	Willow Mercury Building	3,000	6,600
C Ross Mitchell	45 Commercial Street	1,447	6,521
Moosehead Brewery	Moosehead Building	2,040	12,982
J W Snook Co.	Snook Building	1,950	8,190
Dr G B Uyill and P G Johnstone	539 Prince Street	1,400	5,800
<i>Windsor</i>			
Estate of Bruce Card	58 Garrish Street	2,140	8,211
<i>Yarmouth</i>			
J K Taylor	Taylor Building	6,000	8,750
<i>New Brunswick</i>			
<i>Bathurst</i>			
Lomer Basque	Grove Hill Bldg.	13,045	51,845
Keystone Realities	270 Douglas Ave (1/9/73-31/3/74)	1,280	4,181
<i>Campbellton</i>			
Sam Sokoloff Isadore Elefant & Marcel Elefant	CNR Bldg	3,712	8,945

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>New Brunswick—Concluded</i>			
Caraquet			
La Confédération des Caisses Populaires Acadiennes Ltée.	Caisse Populaire Bldg.	1,219	6,000
Victor & Ann Lanteigne	10 Rue Au Portage	1,320	8,400
Edmundston			
Central Trust Co of Canada	Central Trust Bldg.	3,487	8,373
Florenceville			
McCain Produce Ltd.	McCain Produce Bldg.	1,800	6,200
Fredericton			
Armstrong Investments Ltd.	590 Brunswick St.	6,000	55,442
Chippins Ltd.	Federal Hardward Bldg.	3,608	11,010
Guntare Flooring	126 Brunswick St (1/9/73-31/3/74)	1,650	4,375
Mark Holdings Ltd.	108 Prospect	4,035	6,000
Standard Investments Ltd.	Eastern Canada Bldg.	8,331	35,848
The Brunswick Co.	259 Brunswick St.	3,105	18,600
Grand Falls			
Grand Falls Shopping Mall Ltd.	Shopping Mall	1,800	11,550
Moncton			
Assumption Mutual Life Insurance Co.	236 George St.	7,802	8,735
Assumption Place Ltd.	770 Main St.	4,000	5,866
Atlantic Shopping Centres Ltd.	Terminal Plaza Bldg.	54,251	286,693
Co-op Fire & Casualty Co Canada Ltd.	CIS Bldg.	9,640	51,332
Gauvin Construction Ltd.	135 Henri Durant St.	25,000	39,944
John Johnson	696 Main St.	3,800	5,866
MacSpear Investments Ltd.	77 Vaughan Harvey Boulevard	24,782	153,600
Newcastle			
A I Tower	Tower Bldg.	3,815	11,306
Oromocto			
Town of Oromocto	Mirimichi Road Post Office	3,850	15,563
Richibucto			
Kent Investments Ltd.	Main St.	1,290	5,805
Sackville			
Casey Realty Ltd.	31 West Main St.	4,692	15,740
Saint John			
Bank of Canada	Bank of Canada Bldg.	2,078	12,457
City of Saint John	New City Hall	10,179	64,637
Commercial Equipment Ltd.	12 King St (18/2/74-31/3/74)	2,834	1,688
Crosby Molasses Co Ltd.	311 Rothesay Ave.	7,000	12,840
Metropolitan Developments Ltd.	Courtenay Centre	2,000	9,916
Revenue Properties Central Development Ltd.	New City Hall	13,715	72,004
Rocca Leaseholds Ltd.	Cody Bldg.	2,049	8,176
YMCA	YMCA	5,200	54,000
Shediac			
Alexander Dupuis	175 Main St (1/5/73-31/3/74)	1,200	4,750
Sussex			
Sussex Mercantile Co Ltd.	Main St (9/10/73-31/3/74)	1,050	3,454
<i>Quebec—Other Than Capital Region</i>			
Acton Vale			
Ville D'Acton Vale	1025 Boulay (10/12/73-31/3/74)	1,100	1,955
Alma			
Alma Const Ltée.	215 Sacré-Cœur	1,440	34,100
Amos			
Pavillon des Chevaliers de Colomb	177 Principal (1/4/73-30/6/73)	1,600	1,500
Ancienne-Lorette			
Brotan Inc.	Coin ND—St-Gabriel	6,880	34,100
Baie Comeau			
Les Entreprises	168, rue Lasalle	6,120	28,350
Baie Comeau Ltée.	166, rue Lasalle	3,200	25,838
Beaconsfield			
SJB Holdings Ltd.	186 Sutton Place	9,290	29,365
Beauport			
Fabrique de Beauport	Centre des Loisirs	4,500	25,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Quebec—Other Than Capital Region—Continued</i>			
Belœil			
Les Placements Alva 16 Ltée.....	156 Brunelle.....	5,036	16,467
Norbert Wehrle.....	365 Wilfrid Laurier.....	1,623	7,722
Berthierville			
City of Berthierville.....	588 Montcalm.....	1,287	10,232
Boycherville			
Bupo Inc.....	Fort St-Louis & Jacques Ménard Sts.....	13,977	66,478
Brossard			
Place Brossard Shopping Centre.....	3200 Lapinière (1/3/74-31/3/74).....	6,216	4,118
Cap Chat			
Ville de Cap Chat.....	Coin ND & Hôtel de Ville.....	2,170	8,400
Chambly			
Place Chambly Ltée.....	27 Place Chambly.....	1,600	6,400
Chandler			
J E Carboneau.....	rue Hôtel de Ville.....	2,145	10,885
J E Carboneau.....	37, rue Commerciale O.....	1,900	11,862
Charlesbourg			
J Claude Mathieu.....	8900 boul Bourassa.....	4,719	16,516
Roulotte Atco.....	8900 boul Bourassa.....	1,560	12,263
Châteauguay			
Place Valencia.....	102 St-Jean-Baptiste.....	3,000	8,721
Albert Reid.....	75 d'Anjou Blvd.....	2,800	11,100
Chibougamau			
B.C.G. Engineering.....	462 Commercial Street.....	1,810	6,033
Chicoutimi			
Les Immeubles Perron Ltée.....	72 ave Jacques Cartier.....	2,185	11,240
J R Théberge.....	267 est rue Racine.....	11,580	32,253
J R Théberge.....	267 est rue Racine.....	13,970	48,100
Deux Montagnes			
Stephen Dvorsky.....	Lachapelle Street.....	1,420	9,625
Dollard des Ormeaux			
Blue Haven Shopping Village.....	3689-91 St-John's Road.....	4,445	27,537
Dorion			
La Société Immobilière de Vaudreuil Inc.....	100 Harwood Blvd.....	2,100	11,550
Dorval			
Manufacturers' Life Inc Co.....	Air Cargo Bldg.....	27,930	91,809
Marathon Aviation Terminals Ltd.....	Air Cargo Bldg.....	12,256	68,059
Miracle Mile Industrial Park Corp.....	2121 North Service Road.....	37,344	124,324
Revenue Properties Central Developments.....	9045 Côte de Liesse Road (1/1/74-31/3/74).....	2,400	4,200
Yvanhoe Corporation.....	378 Dorval Avenue.....	1,900	12,000
Alan Zavalkoff & Lewis Greenberg.....	Orly Building.....	10,049	25,466
Drummondville			
Hama Inc.....	Place du Centre.....	15,316	54,556
Claude Martin.....	152 Cockburn.....	1,200	5,100
Dubouche			
Place Charles Baillargeon.....	2030 boul Père Lelièvre.....	4,676	21,758
Farnham			
Rosaire Rhéaume.....	104/106 Principale (7/3/74-31/3/74).....	7,500	3,236
Frobisher Bay			
Government of NWT.....	NWT Admin Bldg.....	3,043	30,430
Government of NWT.....	Ritchie Mechanical Bldg.....	3,051	30,510
Government of NWT.....	Anakudluk Bldg.....	1,412	7,427
Ritchie Mechanical Contractors.....	Bldg No 52.....	2,000	5,460
Gaspé			
Les Immeubles Desrosiers Inc.....	Rue de la Reine.....	2,907	10,901
Granby			
Granby Amusement Corp.....	135 Principale.....	2,500	11,250
Hemmingford			
Municipality of the Village of Hemmingford.....	Town Hall.....	1,767	9,896
Iberville			
La Ville d'Iberville.....	385 5th Avenue.....	5,562	25,029
Île des Sœurs (Verdun)			
Métropolitan Structures of Canada Ltd.....	800 Chemin du Golf.....	65,000	90,668

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Quebec—Other Than Capital Region—Continued</i>			
Joutel			
Paul Corriveau.....	Lot 197-A.....	950	5,972
Lachine			
Côte St-Luc Bldg. Corp.....	5150 Fairway Avenue.....	13,891	27,091
Greenbro Holding's Inc.....	2920-60 Notre-Dame.....	7,000	36,750
S Tabak.....	915 Notre-Dame (1/2/73-31/3/74).....	4,046	3,484
Lac Mégantic			
La Fabrique de la Paroisse Ste Agnès du Lac Mégantic.....	4889 Dollard.....	4,360	12,369
Ville du Lac Mégantic.....	Hôtel de Ville.....	2,280	5,237
Lasalle			
Haiveo Construction Ltd.....	580 Dollard.....	204,000	144,706
L'Assomption			
Centre Professionnel L'Assomption Inc.....	180 Notre-Dame.....	1,535	5,376
Laurent Gagnon.....	306 St-Pierre.....	4,090	20,135
Laval			
Côte St-Luc Bldg Corp.....	4440 Samson.....	10,120	41,500
Duvernay Shopping Centre.....	Duvernay Shopping Centre.....	3,268	17,288
Édifice G L Inc.....	3 Place Laval.....	22,241	130,841
Eleas Malka.....	207 Ste-Rose Blvd.....	4,883	32,500
Les Placements Centreville.....	850 Montrose.....	10,100	40,400
Value Development Corp.....	600-3rd Ave.....	7,120	36,369
Lebel sur Quesillon			
J Lucien Allard.....	Lots C-1-5-4 & C-1-6-2.....	2,725	10,532
Lévis			
Les Immeubles G & G Inc.....	67 Côte du Passage (1/10/73-31/3/74).....	965	4,081
Place Tanguay.....	Route 2 (1/10/73-31/11/73).....	12,450	11,671
Place Tanguay.....	Route 2 (1/12/73-31/3/74).....	24,233	40,287
Les Entrepôts Lévisiens Inc.....	53 Bélair (1/4/73-14/11/73).....	6,000	7,500
Les Entrepôts Lévisiens Inc.....	53 Bélair (15/11/73-31/3/74).....	8,200	8,673
Longueuil			
Cresview Const Inc.....	2890 Chambly Road.....	7,725	54,075
Crown Holdings Ltd.....	25 St-Charles Street (1/4/73-30/6/73).....	1,560	2,080
Mayrand Ltd.....	79 St-Charles Street.....	6,811	23,400
Tresied Corporation.....	Port St-Laurent.....	60,212	76,315
Véronneau & Cie Ltée.....	185 St-Jean.....	25,686	101,531
Ville de Longueuil.....	100 Place Charles Lemoyne.....	17,736	7,599
Matagami			
Rouil Lemieux.....	Édifice Lemieux.....	2,850	15,105
Montmagny			
Fabrique de Montmagny.....	140 est St-Jean Baptiste.....	10,000	8,750
Montreal			
David Adler.....	1260 Ste-Catherine E.....	9,810	75,000
Arthree Corporation.....	1080 Beaver Hall Hill.....	35,254	227,704
Banque Canadienne Impériale.....	4205 St-Denis.....	12,950	74,025
Bank of Montreal.....	155 St-James W.....	17,470	105,868
Banque Royale du Canada.....	3665 Ridgewood.....	92	5,000
Bonaventure Bldg Inc.....	510 St-Lawrence.....	19,399	84,925
Bonaventure Bldg Inc.....	19 Le Royer.....	2,793	8,589
Calumet Development Inc.....	3432 Masson.....	10,469	77,633
CNR Co.....	CNR Station.....	16,034	9,141
CNR Co.....	1080 University.....	202,374	275,000
Canadian Pacific Express Co.....	1320 Notre-Dame.....	53,317	30,000
Casgrain Commercial Centre.....	5425 Casgrain.....	12,812	61,341
Centre Metro Inc.....	2020 University.....	38,602	78,010
City & District Trustees Ltd.....	276 St-James W.....	2,086	9,908
Sam Cohen, Ralph Lazar, Jack Richer & Morris Steinberg.....	625 Dorchester W.....	5,185	23,818
Core Development Corp.....	2075 University (25/3/74-31/3/74).....	2,185	314
Courrier M. H. Inc.....	3035 Hochelaga.....	4,384	42,000
Crédit Foncier Franco-Canadien.....	205 Ste-Catherine E.....	9,000	40,950
Crown Holdings Ltd.....	2120 Sherbrooke E.....	69,257	310,335
Crown Holdings Ltd.....	640 Ste-Catherine W.....	8,276	183,959

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Quebec—Other Than Capital Region—Continued</i>			
<i>Montreal—Concluded</i>			
Crown Holdings Ltd.	1255 University	4,169	23,212
Dupont of Canada Ltd.	505 Dorchester	5,513	13,913
Fairview Corp Ltd.	550 Sherbrooke	1,767	9,277
Fairview Corp Ltd.	1440 Ste-Catherine W (1/4/73-31/8/73)	1,200	3,000
Fairway Cont Inc.	5858 Côte des Neiges	10,578	92,959
First General Resources Co.	110 Crémazie	20,920	77,316
Foundation—Scottish Properties Ltd.	1010 Lagauchetière W	54,458	301,170
Four Ten Investments Corp.	410 St-Nicholas	9,033	19,570
Fréchette Development Corp.	1451 Beaubien E	8,585	29,210
Guy Metro Inc.	1550 de Maisonneuve W	38,674	191,643
Réjean Hudson (Banque Royale du Canada)	5844 des Ecores	10,581	41,833
Immeubles Yvon Dalbec (D. Salmson)	10715 Clark	4,304	20,000
E Léo Kolber	550 Sherbrooke	129,799	743,799
Lafleur Ltée	3590 Goyer	3,872	6,000
Lambert Street Development Ltd.	1779 Henri Bourassa E	6,955	38,252
Marathon Realities Co Ltd.	Windsor Station	6,675	5,100
McCord Street Sites Ltd.	151-195 Du Séminaire	36,493	54,739
Montreal Ltd.	Alexis Nihon Plaza	68,478	571,233
National Harbours Board	Port of Montreal Bldg.	72,329	363,508
Northern Electric Co.	1134 St-Catherine W	6,060	30,300
Henri Paquin J P Paquin & Maurice de Palma	3730 Metropolitan Blvd.	15,248	73,343
Parthenon Investments Ltd.	5655 Marsielles St	65,000	234,000
Place Bonaventure Inc.	Place Bonaventure	4,331	20,572
Place Décarie Inc.	5250 Ferrier	51,303	211,876
Place Dupuis Inc.	Place Dupuis	14,218	64,591
Place Victoria St-Jacques Inc.	Place Victoria	57,421	363,423
Ed Rapoport	9275-85 Clark	21,400	78,110
Richelieu Entreprises Inc.	3450 Ontario	18,696	65,035
Scott LaSalle	535 Fleury E	5,000	23,000
J J Shea Co Ltd.	2180 Belgrave Ave	9,500	25,707
Société Nationale de Fiducie	1626 St-Hubert	16,900	14,760
Travaux publics Québec	Place de la Justice	16,000	104,660
Trutel Entreprises & Frankel Int Ltd.	9310 St-Laurent	14,345	62,616
Trizec Equities Ltd.	505 Dorchester W	17,196	107,277
Trizec Equities Ltd.	Place Ville Marie (1/4/73-31/7/73)	645	2,200
Trizec Equities Ltd.	500 Place d'Armes	20,809	130,148
Trizec Equities Ltd.	515 Ste-Catherine W	69,789	291,429
Tynevale Investments Co Ltd.	6700 Sherbrooke E	10,930	53,310
Union-Kennedy Corp.	625 Président-Kennedy	54,251	343,143
Wen Maur Holdings Ltd.	1515 Antonio Barbeau	60,000	82,901
Yale Properties Ltd.	1140 de Maisonneuve W	24,000	119,520
<i>New Richmond</i>			
Les Immeubles Fradet Inc.	Place Richmond (1/9/73-31/3/74)	2,650	6,678
<i>Outremont</i>			
Value Development Corp.	1435 Van Horne	15,600	103,240
<i>Pierrierville</i>			
René Thibault	St-Georges & Gill Sts	1,720	8,975
<i>Pointe-aux-Trembles</i>			
CAGR Holdings Inc.	1225 St-Jean Baptiste	9,980	38,582
<i>Pointe-Claire</i>			
Alexina Investments Ltd.	Doneganie Street	20,290	85,890
Progressive Holdings Inc.	K-Mart Plaza	10,265	46,172
<i>Port-Alfred</i>			
Les Immeubles Thibault Ltée	411-415 1st Avenue	1,400	5,600
<i>Port Cartier</i>			
Roch Gagné	53 Ave Parent	1,752	12,124
Gabriel Pelletier	110 Portage des Mousses	1,500	5,860
<i>Québec</i>			
Marcel Adams	100 d'Youville	3,323	17,947
Bois-Fontaine Inc.	930 Chemin Ste-Foy (1/11/73-31/3/73)	24,321	72,152
Can Inter Properties Ltd.	220 Grande Allée	6,673	32,030
Can Inter Properties Ltd.	220 Grande Allée	1,123	5,904

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Quebec—Other Than Capital Region—Continued</i>			
<i>Québec—Concluded</i>			
Conseil des Ports Nationaux.....	Champlain Harbour Station—Site.....	262,375	16,855
Corporation Branly.....	1535 Chemin Ste-Foy.....	3,200	20,496
Corporation Branly.....	1535 Chemin Ste-Foy.....	3,800	26,437
Corporation Branly.....	1535 Chemin Ste-Foy.....	19,710	114,061
Édifice Montcalm.....	800 d'Youville.....	5,885	36,990
Édifice St-Laurent Inc.....	250 Grande Allée.....	840	5,040
G B G M Inc.....	50 St-Jean.....	10,956	44,577
Immeubles St-Roch Inc.....	215 rue Caron.....	26,560	128,195
Place Québec Inc.....	2 Place Québec.....	12,652	92,464
Place Québec Inc.....	2 Place Québec (1/6/73-31/3/74).....	5,050	29,753
Rimouski			
Le Séjour Inc.....	12 St-Germain est.....	16,340	62,319
Trust Général du Canada.....	124 rue Vimy.....	1,900	7,030
Rock Forest			
Roger Raymond.....	4509 Bourque (1/4/73-30/6/73).....	2,200	2,613
Ste-Adèle			
Robert de Fougères & Mary Elizabeth Bridges.....	110 Valiquette.....	2,230	11,450
Ste-Agathe des Monts			
Yvan Charbonneau.....	65A St-Vincent.....	1,641	6,158
St-Basile le Grand			
Bonaventure Rocheleau.....	Lot no. 459.....	1,545	9,965
St-Eustache			
Place St-Eustache Ltd.....	367 Sauvé Blvd.....	3,424	16,006
Ste-Foy			
Delramo Inc.....	2700 boul Laurier (1/3/73-31/1/74).....	3,900	19,500
Delramo Inc.....	2700 boul Laurier (1/2/74-31/3/74).....	6,305	6,305
Mozart Limitée.....	915 Mge Grandin.....	2,500	17,992
Place Vieille Capitale.....	2815 boul Laurier.....	3,508	16,064
W & W Rourke Ltée.....	840 Ernest Gagnon.....	23,287	98,640
St-François de Montmagny			
Jean P Bolduc.....	rue principale.....	1,138	5,080
St-Georges de Beauce			
Benôit Morin.....	290 1st Avenue.....	1,200	6,000
St-Hubert			
Côte St-Luc Bldg Corp.....	5875 Chambly Road.....	11,256	40,900
St-Hyacinthe			
Omer Bernier & Damien Lapalme.....	2195 Ste-Anne.....	5,974	7,841
St-Isidore de Laprairie			
André Lanctot & Paul Lanctot.....	St-Régis.....	1,100	5,050
St-Jean			
Les Investissements Siegle Inc.....	320 du Séminaire.....	6,584	17,865
St-Jérôme			
Caisse Pop de St-Jérôme.....	190 Parent.....	2,370	10,072
Évêché de St-Jérôme.....	236 du Palais.....	5,000	26,000
Germain Johnson.....	225 du Palais.....	11,800	37,781
Ste-Julienne			
Caisse Pop de Ste-Julienne.....	Cartier Street.....	1,098	5,400
St-Laurent			
Liguro Investments Ltd.....	790 Laurentian Blvd.....	3,648	9,720
Nordie Development Corp.....	6035 Côte de Liesse.....	107,000	26,750
Parthenon Investments Ltd.....	125 Gagnon.....	19,200	50,000
Perfection Rug Co Ltd.....	300 Montée de Liesse.....	4,800	9,000
Edward Rapoport.....	645 Montée de Liesse.....	18,000	36,000
Louis Schreiber.....	4750 Bourg Street.....	9,500	26,125
Hurt & Urs Strozynski.....	665 Montée de Liesse.....	39,495	59,242
St-Léonard			
Maumax Properties.....	7500-7506 Viau.....	31,185	36,317
Ste-Marie de Beauce			
L P Lacroix.....	226 Place de l'Eglise.....	1,156	5,202
St-Michel			
Ralph Lazar & Annie Smith.....	7640 St-Michel Blvd.....	23,400	53,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq Ft.	1973-74 Expenditures \$
<i>Quebec—Other Than Capital Region—Concluded</i>			
Ste-Thérèse de Blainville			
J G Filiatrault.....	50 Turgeon.....	1,500	6,750
Les Immeubles Blainville.....	33 Blainville.....	5,547	23,575
Senneterre			
Charles Prévost.....	273 3rd Ave.....	2,400	8,992
Sept-Îles			
Les Entreprises Cunial Ltée.....	350 rue Smith.....	9,600	143,953
Les Entreprises Cunial Ltée.....	700 Ave Laure (1/4/73-31/5/73).....	4,458	6,315
Les Entreprises Cunial Ltée.....	700 Ave Laure (1/6/73-31/3/74).....	4,478	34,552
Construction Cunial Inc.....	361 rue Noël.....	3,375	28,475
Pelletier Roch.....	372 Avenue Brochu (1/6/73-31/3/74).....	1,208	4,628
Pelletier Roch.....	372 Avenue Brochu (1/3/73-31/5/73).....	1,208	765
Shawinigan			
Les Immeubles Gendron Inc.....	5642 14th Avenue.....	25,390	33,485
Metropolitan Life Ins Co.....	Diolet Building.....	3,777	8,687
Sherbrooke			
Administration Valver Ltée.....	25 Wellington.....	5,000	26,650
Belsar Ltée.....	1335 King W (15/2/74-31/3/74).....	4,566	3,284
Paul Bourque.....	2385 Hertel (1/7/73-31/3/74).....	2,400	3,960
Centre Commerical Sherbrooke.....	437 King W.....	10,950	49,275
King Street Properties.....	2435 King W.....	2,370	12,087
Patrick Lackin.....	31 King W.....	1,800	5,940
Placements Sidali Inc.....	50 des Grandes Fourches.....	3,800	5,700
Sillery			
W Rourke.....	1040 Belvédère.....	53,129	281,040
Pierre Tardif.....	1120 Chemin St-Louis (1/9/73-31/3/74).....	2,400	10,500
Pierre Tardif.....	1120 Chemin St-Louis.....	12,000	90,000
Terrebonne			
Ernest Beausoleil.....	878 des Seigneurs.....	2,122	10,398
Trois-Rivières			
Morgan Trust Co.....	Bonaventure Bldg.....	8,100	32,232
Pollack Properties Ltd.....	225 des Forges.....	21,500	120,795
Quémont Investments Ltd.....	Royal Trust Bldg.....	3,737	12,581
Val d'Or			
Yvon & Egide Aubé.....	550 3rd Avenue.....	5,798	9,179
Géo H Bouchard.....	Central & Napoléon.....	8,400	45,280
Verdun			
Eva Soucisse.....	600-602 Church.....	3,703	9,559
Spikra Development Inc.....	425 River Street.....	14,457	12,304
Victoriaville			
Les Immeubles Jaro Inc.....	117 est Notre-Dame.....	4,750	5,940
Ville Vanier			
Laurent Gagnon.....	1285 boul Charest.....	12,000	63,600
Ville des Hurons			
Succ J A Vincent.....	rue de B Poste.....	2,010	5,100
Westmount			
Paleoski Alper Feinstein & Chodos.....	4018 Ste-Catherine W.....	12,973	58,379
Value Development Corp.....	4221 Ste-Catherine W.....	3,725	18,430
Value Development Corp.....	4225 Ste-Catherine W.....	10,582	87,500
<i>Quebec—Capital Region</i>			
Gatineau			
A Rouleau.....	Capri Club.....	3,200	11,589
Hull			
M Achbar.....	Achbar Building (1/4/73-30/11/73).....	1,320	9,292
Brontor Inc.....	Fontaine Building.....	216,342	999,333
Estate of the Late Ovilla Cote.....	Cote Building.....	8,110	9,000
Duroc Enterprises Ltd.....	Place Vincent Massey.....	28,529	140,017
Duroc Enterprises Ltd.....	Place Vincent Massey (25/5/73-31/3/74).....	22,257	84,815
Duroc Enterprises Ltd.....	Place Vincent Massey (21/6/73-31/3/74).....	35,563	123,580
Duroc Enterprises Ltd.....	Place Vincent Massey (15/6/73-31/3/74).....	78,237	277,620
Duroc Enterprises Ltd.....	Place Vincent Massey (28/4/73-31/3/74).....	142,250	588,096
Granum Ltd.....	Connor Building.....	129,588	192,865

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Quebec—Capital Region—Concluded</i>			
<i>Hull—Concluded</i>			
R Lariviere.....	Lariviere Building (8/2/74-31/3/74).....	23,663	9,000
Les Immeubles Themis.....	Themis Building (12/4/73-31/3/74).....	1,277	5,567
National Capital Commission.....	Woolworth Building.....	9,176	37,081
<i>Pte Gatineau</i>			
John Assad.....	131 Greber Boulevard.....	15,158	48,506
La Corporation des Pères Eudistes de la Province de Québec.....	Executive Training Centre (1/4/73-1/11/73).....	38,901	75,003
<i>Mont Laurier</i>			
E D'Aoust.....	671 Rue de la Madone.....	1,250	6,000
<i>Rouyn</i>			
Immeubles D L Inc.....	15 Gamble St (9/7/73-31/3/74).....	6,800	21,064
R P Lachapelle.....	15 Gamble St (1/4/73-8/7/73).....	6,800	7,850
<i>Shawville</i>			
Moses Litwack.....	Victoria Street Post Office.....	2,220	11,899
<i>Ontario—Capital Region</i>			
<i>Bells Corners</i>			
Armand Lanctot.....	Postal Station "H" (1/4/73-31/1/74).....	6,181	24,443
<i>Brockville</i>			
Industrial Avenue Realities Ltd.....	Brockville Shopping Centre.....	37,136	42,600
<i>Cornwall</i>			
Cornwall Columbus Club.....	Knights of Columbus.....	6,816	28,008
Cornwall Columbus Club.....	Knights of Columbus (15/8/73-31/3/74).....	2,525	8,819
Corp. of the City of Cornwall.....	340 Pitt Street.....	9,305	45,900
Howard Lough.....	Lough Building (16/7/73-31/3/74).....	3,026	12,079
132 Second Street East Inc.....	132 Second Street.....	19,393	93,858
<i>Delta</i>			
Kigiak Management and Development.....	Main Street.....	1,110	6,131
<i>Maxville</i>			
Mercury Enterprises.....	Post Office.....	1,110	6,150
<i>Navan</i>			
W R MacEwen.....	Post Office.....	1,110	5,740
<i>Ottawa</i>			
Aberdeen—Preston Holdings Ltd.....	Smith Transport Building.....	10,983	31,000
Abrams Realty.....	Abrams Building.....	28,403	99,532
H Addleman A D Addleman and I Betcherman.....	Betcherman Building.....	4,453	13,359
Admiral Leaseholds Ltd.....	Lancaster Building (11/9/73-31/3/74).....	49,792	67,351
Algonquin College.....	Colonel By Campus (15/10/73-31/3/74).....	31,514	62,044
R W Ashton.....	Ashton Press.....	31,940	82,000
Garth Aselford Ltd and J Walton Martin Ltd.....	Queen Street West.....	23,888	93,246
John Assad.....	Juliana Apts (1/7/73-31/3/74).....	2,055	9,000
Athlone Investment Ltd.....	Brill's Interior.....	6,226	12,452
Beach Foundry Ltd.....	Beach Foundry.....	3,500	13,650
R A Beamish Stores Co Ltd.....	Beamish Building.....	22,558	70,914
Bechard Investments North Bay Ltd.....	National Drug Building.....	28,300	77,104
Billcliff Ltd.....	Billcliff Warehouse.....	37,357	50,998
Billcliff Ltd.....	RCA Victor Building.....	16,000	21,600
Henry Birks & Sons Ltd.....	Birks Building.....	21,955	87,943
R L & R Blackburn (1962) Ltd.....	Blackburn Building.....	67,194	230,584
Bona Bldg & Management Co Ltd.....	Vanier Building.....	128,100	635,145
Marjorie A Booth & The Royal Trust Co.....	Booth Building.....	38,100	182,263
Boyd Moving & Storage Ltd.....	Boyd Building.....	13,277	29,077
Cadillac Commercial Properties.....	Cumberland Place (3/8/73-31/3/74).....	65,276	270,400
Cadillac Commercial Properties.....	Cumberland Place (20/8/73-31/3/74).....	65,276	251,398
Cadillac Commercial Properties.....	Cumberland Place (14/9/73-31/3/74).....	32,638	111,495
Cadillac Development and Tergan Developments Ltd.....	Keyes Supply.....	25,011	59,666
Campeau Construction Co Ltd.....	Centennial Towers.....	359,165	1,304,537
Robert Campeau and Allan Cadieux.....	Colonel By Towers.....	17,730	70,034
Campeau Corporation Ltd.....	Colonel By Towers (12/10/73-31/3/74).....	7,193	13,949
Campeau Corporation Ltd.....	Journal Tower (12/10/73-31/3/74).....	13,791	40,637
Campeau Corporation Ltd.....	Journal Tower (26/10/73-31/3/74).....	22,197	60,085
Campeau Corporation Ltd.....	Journal Tower (20/11/73-31/3/74).....	34,139	77,553
Campeau Corporation Ltd.....	Journal Tower (26/11/73-31/3/74).....	28,168	61,095

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Capital Region—Continued</i>			
<i>Ottawa—Continued</i>			
Campeau Corporation Ltd.	Journal Tower (10/1/74-31/3/74)	74,269	105,342
Campeau Corporation Ltd.	Journal Tower (14/1/74-31/3/74)	14,084	19,012
Campeau Corporation Ltd.	Journal Tower (24/1/74-31/3/74)	36,444	42,954
Campeau Corporation Ltd.	Tower "A" Place de Ville	222,258	1,138,806
Campeau Corporation Ltd.	Tower "B" Place de Ville	294,433	1,503,864
Campeau Corporation Ltd.	Tower "C" Place de Ville	540,070	3,290,351
Campeau Corporation Ltd.	Centre Block Podium	53,324	307,680
Canadian General Electric Co Ltd.	CGE Building	13,698	20,547
Canadian Teachers Federation	Trafalgar House (1/9/73-31/3/74)	5,684	16,578
Carleton Refrigerating and Cold Storage Ltd.	Carleton Refrigeration	70,296	100,568
Carlingwood Properties Ltd.	Postal Station "J"	10,405	29,303
Carlingwood Shopping Centre Ltd.	Carlingwood Shopping Centre	20,000	80,500
A A & A B Carswell	Carswell Building	8,200	15,300
Cebow Holdings Ltd.	Cebow Building	21,516	95,074
J D Cipera	American Can Bldg.	45,838	63,043
J D Cipera	Sovereign Building	2,578	8,500
City Centre Development Ltd.	City Centre Building	63,479	225,522
Civil Service Co-op Credit Society	400 Albert Street	11,537	47,124
Connelly Bldg.	Connelly Building	23,393	35,323
J E Copeland	Copeland Building	55,000	257,925
Corbet Investments	Corbet Building	6,463	25,212
Corbet Investments	Shirden Building	9,936	30,933
George A Crain & Sons Ltd.	Crain Building	5,800	20,880
Cyrand Investments	Century Building	125,325	588,326
D M & M Realty	2378 Holly Lane (1/8/73-31/3/74)	10,568	31,704
D M & M Realty	Museum Building	42,000	157,500
Darmont Holdings	Darmont Building	12,666	42,426
Dustbane Enterprises	25 Pickering Place	14,300	61,490
Dustbane Enterprises	Tarbox Building	10,520	24,722
J B Ebbs	427 Preston Street (29/6/73-31/3/74)	3,265	12,860
Entron Ltd.	Language Building	15,900	52,470
Fenton Realty Ltd.	Wesley Building	1,600	7,860
M Fitzsimmons	Prudential Life Bldg.	4,100	14,892
Jarvis Freedman & Second Lehnorff Canada Ltd.	United Trust Bldg.	10,006	48,500
Jarvis Freedman	R C M P Building	42,016	123,503
Freedman Realty Co Ltd.	185 Somerset (1/4/73-30/9/73)	10,582	21,418
Freedman Realty Co Ltd.	185 Somerset (1/10/73-31/3/74)	6,172	14,451
Freedman Realty Co Ltd.	Queensway Towers	19,140	76,560
Gerku Investments	National Museum S & T	121,139	241,385
Gillin Engineering & Construction Ltd.	Gillin Building	88,160	316,102
Herman Goldstein, Louis Goldstein, Isreal Shalon & Moshe Feig	Goldstein Building	35,074	155,943
Grannum Ltd.	Jelnor Building	25,997	138,301
Hugh M Grant Ltd.	Grant Unsworth Bldg.	13,804	33,880
Guarantee Trust for Canadian Teachers Federation	Trafalgar House (1/4/73-31/8/73)	5,684	11,842
J A Haberman & H S Haberman	Haberman Building	2,600	10,574
Hanover Estates	Hope Building (1/4/73-30/9/73)	8,925	17,997
Murphy Heit	Ottawa Motor Sales	29,700	34,468
High Point Management	McKenzie Building (1/4/73-31/12/73)	22,277	38,428
Holcan Ltd.	Trebla Building	128,658	577,679
Immeubles Laurentian Realities	Bourque Memorial Building	227,149	682,326
Immeubles Laurentian Realities	Sir Wilfrid Laurier Bldg.	311,862	966,587
Instant Offices Ltd.	Place de Ville, Tower "A"	9,236	50,798
Industrial Avenue Realities Ltd.	Bonaventre Building	60,000	269,415
Iruok Investments	Dibblee Building	19,766	70,000
Jelnor Holdings Ltd.	Kelly Building	19,735	75,210
Journal Publishing Co.	Journal Building	13,866	81,116
Kenting Earth Sciences Ltd.	Spartan Aero Building	14,666	62,096
Kenting Earth Sciences Ltd.	Spartan Hangar	16,573	35,000
Labour Centre Canadian Labour Congress	Canadian Labour Congress (7/1/74-31/3/74)	4,033	5,139
Lander Holdings Ltd.	Royal Trust Bldg.	3,151	16,599
Landis Realty Ltd.	Maple Leaf Bldg.	16,133	37,018
Mac Levin	340 Queen Street (1/4/73-28/2/74)	12,730	28,589

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Capital Region—Continued</i>			
<i>Ottawa—Continued</i>			
Levine Realty Co Ltd.	Brunswick Building	43,630	151,564
L'Institut Canadien Français d'Ottawa	French Canadian Institute	5,808	22,070
Lumor Interests	Bankal Building (1/4/73-31/8/73)	9,993	17,280
3 M Construction	2413 Holly Lane (1/3/74-31/3/74)	16,972	5,968
Manufacturers Life Insurance Co.	Pickering Building	87,812	418,172
M E P C Canadian Properties Ltd.	Hope Building (1/10/73-31/3/74)	8,925	17,494
M E P C Canadian Properties Ltd.	La Promenade	23,349	128,705
M E P C Canadian Properties Ltd.	Victoria Building	43,312	184,226
Merkburn Holdings Ltd.	Merkburn Building (29/11/73-31/3/74)	9,000	8,386
Metcalfe Realities	Burnside Building	11,845	67,490
Metcalfe Realities	Fuller Building	53,151	229,536
Metcalfe Realities	MacDonald Building	99,070	394,600
Metcalfe Realities	Metcalfe Building	93,265	384,156
Metcalfe Realities	Varette Building	47,105	254,079
Metropolitan Trust Co.	Palef Building	27,230	123,078
Micro Systems Interests Ltd.	I G A Building	23,036	95,599
Narono Holdings Ltd.	Export Development Bldg.	140,949	725,052
Narono Holdings Ltd.	Narono Building	109,490	496,525
National Capital Commission	Canada Permanent Trust Building	12,000	41,500
National Capital Commission	Canadian Government Conference Centre (Old Union Station)	88,815	95,905
National Capital Commission	George Building	14,461	73,890
National Capital Commission	Gestetner Building	5,409	14,562
National Capital Commission	Loeb Building	15,000	26,400
National Capital Commission	McDougal Building	9,044	24,871
National Capital Commission	Mines Building	18,624	93,790
National Capital Commission	7 Murray Street	16,454	24,681
N D M Leaseholds	Bankal Building (1/9/73-1/3/74)	9,993	24,375
N D M Leaseholds	Commonwealth Bldg.	3,698	14,505
N D M Leaseholds	Commonwealth Bldg (11/6/73-1/3/74)	1,517	5,433
N D M Leaseholds	Commonwealth Bldg (15/8/73-31/3/74)	3,596	9,853
N D M Leaseholds	Commonwealth Bldg (7/6/73-31/3/74)	2,991	11,224
N D M Leaseholds	Teron Building (1/2/74-31/3/74)	25,730	18,708
North Cooper Ltd.	Halifax Building	21,555	93,439
Charles Ogilvy	Ogilvy Annex	26,350	95,289
Olympia York Development Ltd.	Place Bell Canada	433,979	2,725,381
One Six One Realty Ltd.	Sir Guy Carleton Bldg.	184,958	761,958
One Seventy One Slater Realty	Vanguard Building	151,302	710,538
Ottawa Commercial Realities	Berger Building	183,726	849,644
Ottawa Commercial Realities	Canadian Building	198,675	667,016
Ottawa Commercial Realities	National Building	131,140	582,980
Ottawa Elgin Investments	Lord Elgin Plaza	17,790	124,530
Ottawa Elgin Investments	Lord Elgin Plaza (15/11/73-31/3/74)	2,348	7,079
Ottawa Elgin Investments	Lord Elgin Plaza	225,787	1,209,200
Ottawa Montreal Enterprises	Totem Lanes Bldg.	61,773	213,946
Pebb Enterprises	Pebb Building	26,727	128,793
Pebb Enterprises	Riverside Medical Bldg.	10,164	54,500
Lawrence & Samuel Progosh	Progosh Building (16/1/74-31/3/74)	30,106	17,048
Regin Properties Ltd.	Concord Building	64,715	262,981
Retno Ltd.	Teron Building (1/4/73-31/1/74)	25,730	93,540
Riverside Terrace Ltd.	Kenson Building	27,796	154,355
River Road Realty	Bogue Electric Bldg (1/4/73-31/12/73)	16,000	22,500
A I Rosenberg & M Rosenblood	Sanitary Laundry Building	40,285	160,757
Rockford Developments Ltd.	Kent Albert Bldg (1/5/73-31/3/74)	142,759	534,518
Royal Canadian Legion	Legion House (1/4/73-31/7/73)	22,770	27,921
Royal Canadian Legion	Legion House (1/8/73-31/10/73)	7,590	8,539
Sanco Ltd.	Trafalgar Building	21,774	92,813
Saxe Realty	Canada Life Building	8,344	30,882
S B I Management Ltd.	Billings Bridge Plaza	24,000	89,307
Secumb Investments Ltd.	Johannsen Building	19,580	29,133
R N Seguin & R Palef	Plaza Building (1/4/73-30/9/73)	6,943	13,018

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Capital Region—Concluded</i>			
<i>Ottawa—Concluded</i>			
S Shabinsky, D Reid, S Greenberg, H Cohen, M Geig & H Goldstein.....	O'Connor Building.....	59,500	272,320
Shenkman Corp Ltd.....	Shenkman Building (15/1/74-31/3/74).....	7,044	6,008
Sherdin Investments.....	Majestic Building.....	23,025	89,916
Sperry Gyroscope.....	Sperry Gyroscope Bldg.....	22,000	72,160
St Lukes Lutheran Church.....	St. Lukes School.....	8,000	26,800
Standard Life Assurance Co.....	Congill Building.....	187,264	931,872
Three Three One Cooper Ltd.....	Nicol Building.....	24,250	97,339
Trebla Investments Ltd.....	Trebla Building.....	3,155	14,166
Triumph Construction.....	Kent and Albert Streets (1/4/73-30/4/73).....	142,759	48,304
200 Elgin Ltd.....	Elgar Building.....	118,330	420,255
Union de Canada Assurance.....	Union de Canada Bldg.....	49,200	227,720
Union Properties (Ontario) Ltd.....	Union Electric Bldg.....	28,844	110,521
Uniprop Holdings Ltd.....	Empire Building.....	16,549	55,058
Joseph Vagner.....	Greenburg Building.....	4,626	21,974
Warner (Ottawa) Realty Co.....	Warner Building.....	58,263	150,300
Westcliffe Investments.....	Westcliffe Building.....	9,522	18,820
Zeev Vered & Besner.....	Vered Building.....	35,571	155,524
<i>Pembroke</i>			
Juno Developments Ltd.....	Pembroke Mall (1/10/73-31/3/74).....	4,708	11,181
<i>Perth</i>			
P & B Building.....	South Side Lansdowne Street.....	14,000	43,404
<i>Sarsfield</i>			
A Belanger.....	Greenwood Cheese Bldg.....	9,211	23,027
<i>Vanier</i>			
Bona Building and Management.....	Place Vanier Tower "A".....	178,954	817,104
Bona Building & Management.....	Place Vanier Tower "A" (1/6/73-31/3/74).....	4,847	21,206
Bona Building & Management.....	Place Vanier Tower "B".....	215,720	1,002,435
L Damphouse.....	Damphouse Bldg.....	11,594	24,154
Levinson—Viner Ltd.....	McArthur Shopping Centre.....	1,560	8,190
<i>Williamsburg</i>			
Kigiak Management Development.....	Post Office.....	1,110	6,000
<i>Ontario—Northern District</i>			
<i>Copper Cliff</i>			
Larch St Development Ltd.....	12 Serpentine Street.....	4,000	7,375
<i>Dowling</i>			
Robert R Phillips.....	Post Office.....	1,336	6,293
<i>Ear Falls</i>			
Stanley Leschuck.....	Post Office.....	2,491	14,946
<i>Emo</i>			
Fred Klug Ltd.....	Post Office.....	1,110	5,999
<i>Kenora</i>			
Bergman Builders Kenora Ltd.....	115 Chipman Street.....	3,631	9,080
<i>Marathon</i>			
Township of Marathon.....	Gilbert Street.....	2,670	12,015
<i>North Bay</i>			
Hilre Investments Ltd.....	195 1st Avenue West.....	3,601	26,936
Fraser McIntyre Bldgs Ltd.....	Northland Trust Bldg.....	2,600	17,346
<i>Red Lake</i>			
Andrew Novak.....	Post Office.....	1,950	7,800
<i>Sault Ste Marie</i>			
Ines Giuliani.....	118 March St.....	2,100	12,600
Camston Ltd.....	Churchill Plaza.....	8,804	17,737
Louis Palumbo & Carmen Talarico.....	1416 Wellington St E.....	8,760	50,000
Soo Centre Properties.....	Soo Centre Bldg.....	6,460	29,193
<i>Sudbury</i>			
Bradley Developments Ltd.....	1283 Spark Street.....	6,177	38,400
Canadian Interurban Properties Ltd.....	New Sudbury Centre.....	1,569	8,237
General Leaseholds Ltd.....	880 La Salle.....	12,270	63,400
Gino & Mario Marcantognini.....	767 Barry Downe Road.....	1,400	7,992
Marchland Holdings Ltd.....	City Centre.....	11,071	68,785

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
Ontario—Northern District—Concluded			
Sudbury—Concluded			
Rains Meat Market Ltd.....	118 Cedar Street.....	1,090	6,540
Sudbury Inc.....	111 Larch Street.....	1,464	6,337
T & H Investments Ltd.....	1119 Lansing Avenue.....	3,260	7,608
Timmins			
101 Mall Ltd.....	38 Pine Street East.....	2,330	38,920
Thunder Bay			
Hydro Electric Commission.....	32-36 N Cumberland St.....	3,900	15,887
Jon Dell Developments.....	I B M Bldg.....	4,700	30,766
Ontario—Central District			
Ajax			
Steevad Investments Ltd.....	174 Harwood Ave S.....	2,028	13,679
Amherstview			
Ken & Ray Collins Bay Supermarket.....	Shop Centre.....	1,051	5,700
Barrie			
Consolidated Bldg Corp Ltd.....	Shopping Plaza.....	3,500	13,125
Marathon Realty Co Ltd.....	136 Bayfield St.....	20,299	136,202
Oro Investments Ltd.....	110 Dunlop Street.....	1,335	8,677
Scanti-Investments Ltd.....	320 Bayfield St (1/5/73-31/3/74).....	2,550	14,025
Belleville			
Amplifone Canada Ltd.....	39 Dussek Street (1/4/73-30/9/73).....	3,200	4,500
Amplifone Canada Ltd.....	40 Dussek Street (1/4/73-30/9/73).....	5,650	6,150
Fides Canada Investment.....	470 Dundas St East.....	826	5,788
N S Investments.....	133 Dundas St East.....	6,117	27,282
Olympia & York Developments Ltd.....	494 Dundas St East.....	61,000	234,920
Bramalea			
The Corporation of the Township of Chinguacousy.....	150 Central Park Drive.....	6,410	56,182
Brampton			
Alliance Bldg Corp & Brysan Industrial Developments.....	158 Kennedy Road.....	10,287	32,918
George Street Investments.....	20 Nelson Street (15/10/73-15/12/73).....	2,620	7,907
Queens Square Bldg Ltd.....	24 Queen St East.....	9,279	40,493
Burlington			
Hopedale Building Company.....	672 Brant Street.....	1,752	10,220
JJH Drafting Service Ltd.....	440 Elizabeth Street (15/2/74-31/3/74).....	3,910	2,337
Marydale Construction.....	4043 to 4045 New Street.....	5,606	16,223
Collingwood			
Clare A Trott.....	72 Hurontario St.....	1,800	5,850
Concord			
Bonneville Homes Ltd.....	Highway 7 & Keele Street.....	3,076	16,082
Don Mills			
Danforth Holdings Co.....	220 Lesmill Road.....	51,597	102,011
75 The Donway West.....	75 The Donway.....	27,560	188,951
I B M.....	789 Don Mills (1/4/73-30/9/73).....	4,300	15,437
Olympia & York Developments Ltd.....	789 Don Mills Road.....	133,155	619,199
Olympia & York Developments Ltd.....	24 Ferrand Drive.....	52,780	354,575
Radio Properties Ltd.....	15 Dyas Road.....	5,268	19,605
John A Watt.....	26 Lesmill Road.....	13,656	34,822
Downsview			
W & M Fleischer & M Greenstein.....	155 Martin Ross Ave.....	21,400	38,238
Thurs Holding Corporation Ltd.....	Jane & Firgrove (1/5/73-31/3/74).....	6,300	43,267
W A Construction Co Ltd.....	4478 Chesswood Drive.....	4,720	12,818
W A Construction Co Ltd.....	1101 Finch Ave West (1/11/73-31/3/74).....	5,586	19,271
Etobicoke			
C D N Trotting Assoc.....	233 Evans Avenue.....	1,100	6,105
The Manufacturers Life Insurance Company.....	2 Eva Road.....	5,099	31,200
Hamilton			
Auram Construction Ltd.....	845 Upper James St.....	9,561	49,500
H V Bordonaro, A I Vertlieb, D V Vertlieb.....	201 Robert Street (1/11/73-31/3/74).....	7,400	4,933
W R Chilman Ltd.....	719 Main Street.....	4,436	25,728
Cutaia Investments Ltd.....	25 Main Street.....	6,225	43,575
Family Realty Ltd.....	1030-1040 King St W.....	6,541	15,300
Frammet Holdings Ltd.....	14-20 Hughson Street.....	16,700	82,356

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Central District—Continued</i>			
<i>Hamilton—Concluded</i>			
The Hamilton Harbour Commission.....	585 Wentworth St.....	26,250	7,063
Harjer Corp Ltd.....	199 Parkdale Ave North.....	2,827	12,599
Harnox Holdings Ltd.....	1051 Upper James Street.....	8,002	48,812
Lapceovich Enterprise Ltd.....	256 Kenilworth Ave N (1/8/73-31/3/74).....	1,414	4,713
New Undermount Invest's Ltd.....	135 James Street.....	22,103	104,127
Realcom Developments Ltd.....	118 Market Street (1/1/74-31/3/74).....	30,000	22,500
Richwell Investments Ltd.....	21 Hunter St East.....	4,284	21,848
<i>Islington</i>			
The borough of Etobicoke Board of Education.....	4975 Dundas St West.....	32,000	5,000
Jericho Investments Ltd.....	4975 Dundas St West.....	32,000	135,529
<i>Kingston</i>			
Edifax Development Co Ltd.....	385-387 Princess Street.....	16,384	90,112
Greenwood Brothers Ltd.....	51 Queen Street.....	10,685	39,895
Greenwood Brothers Ltd.....	382 King Street.....	5,838	33,792
Greenwood Brothers Ltd.....	398 King Street East.....	1,600	8,784
Tower Investments.....	797 Princess Street (1/7/73-31/3/74).....	5,880	22,163
Uscan Development Corp Ltd.....	395-397 Princess Street.....	5,480	23,290
Thomas J Zakas.....	336 Alfred Street.....	4,048	17,580
<i>Malton</i>			
Department of Transport.....	Transport Building T-72.....	6,950	42,636
Wig-Mar International Investments Ltd.....	Air Cargo Terminal.....	8,770	40,384
<i>Milliken</i>			
Dominic Guiseppina Vincenzo & Babbara Maduri.....	Kennedy Road.....	1,305	5,220
<i>Milton</i>			
Alliance Building Co Ltd.....	315 Steeles Avenue Unit No 9 (1/1/74-31/3/74).....	2,000	3,348
<i>Mississauga</i>			
Clarkson Holdings Ltd.....	Clarkson Road & Balsam Crescent.....	7,175	17,800
Crystaplex Plastics.....	1825 Dundas Highway East.....	4,469	8,434
Lika Developments Ltd.....	20 Dundas St East.....	3,705	12,041
Mississauga Lands.....	3025 Hurontario Street.....	19,406	144,245
SJB McLaughlin Assoc Ltd.....	55 City Centre Drive (1/12/73-31/3/74).....	14,141	32,995
Richill Construction.....	1256 Crestlawn.....	10,076	12,650
Towers Dept Store Ltd.....	3100 Dixie Road North.....	2,858	16,791
<i>Mount Hope</i>			
Booker Howard & Alma.....	Airport Road.....	1,220	5,250
<i>New Market</i>			
Baccaret Developments.....	713 Davis Drive.....	1,596	9,177
Edelstein Construction Ltd.....	185 Main St (29/11/73-31/3/74).....	2,122	6,926
<i>Norval</i>			
C D Carney.....	5 Adamson Street.....	1,078	5,600
<i>Oak Ridges</i>			
Sanmal Investments.....	Oak Ridges.....	1,535	9,600
<i>Orillia</i>			
Ross & Robert Sanderson Realty Ltd.....	26 Colborne.....	4,900	15,300
<i>Oshawa</i>			
Canadian Interurban Properties Ltd.....	600 King East Mall.....	6,859	33,469
Corp of City of Oshawa.....	50 Centre Street.....	9,284	54,916
Lanwell Investments.....	44 Bond St West (1/12/73-31/3/74).....	10,031	18,008
<i>Peterborough</i>			
Affiliated Realty Corp Ltd.....	212 Brock Street.....	2,040	7,683
<i>Port Credit</i>			
Joseph Nemanic.....	115 Lakeshore Road East.....	2,096	7,281
<i>Port Perry</i>			
Fidelity Lodge.....	390 Queen Street (1/10/73-31/3/74).....	2,500	4,301
<i>Rexdale</i>			
Allied Investors Enterprises Ltd.....	Albion & Martingrove.....	7,481	51,900
<i>Scarborough</i>			
Aldgate Construction.....	2265 Midland Avenue (24/1/74-31/3/74).....	11,000	5,381
Elaine Plaza.....	2800 Eglinton Ave East (1/4/73-30/6/73).....	2,500	2,535
Famous Players Ltd.....	3434 Lawrence Ave East.....	10,000	54,500
J Gossin & Harry Silver.....	109 Crockford.....	7,952	20,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Central District—Continued</i>			
<i>Scarborough—Concluded</i>			
Naunton Ltd.	1610 Midland Avenue	9,745	25,000
Don Schelew	790 Kennedy Road	2,900	10,100
Snowdrift Holdings Ltd.	777 Warden Avenue	4,304	15,050
<i>Thornhill</i>			
David Moussa & Nija Perryzade	7775 Yonge Street	4,997	14,600
Lyle Sparks Investments	7757 Yonge Street	3,881	16,404
<i>Toronto</i>			
Abitibi Paper Company	T D Centre 20th Floor	11,197	99,256
Adams Furniture Co Ltd.	221 Yonge Street	9,747	86,200
Affiliated Realty Corp Ltd.	65 Queen Street	31,092	223,512
AGT Data Systems Ltd.	74 Victoria Street	1,000	7,240
Alexander & Alexander Services Ltd.	T D Centre Royal Trust Tower	1,232	12,012
Assumption Investments Ltd.	361 King Street	3,000	9,750
Hyman Atlin	685 Danforth Avenue	14,074	12,399
Estate of H Bacon Ltd.	102 Berkeley Street (1/3/73-15/6/73)	14,000	3,701
Joseph A Baldanz & Joseph LaCavera	391 Keele Street	2,000	5,660
Canada Life Assurance Co.	330 University Avenue	19,978	139,846
Canadian Imperial Bank of Commerce	11 Adelaide St West	18,774	69,000
Canadian Imperial Bank of Commerce	Commerce Court—King & Bay St.	3,265	13,060
College Flair	22 College Street	1,948	14,985
Conreal Incorporated	181-187 Bay Street	10,900	39,292
Co-operators Ins Assn.	387 Bloor St East	5,100	27,405
Corporate Properties Ltd.	102 Bloor St West	28,652	170,833
Dela Construction Ltd.	Esplanade & Princess St.	16,056	9,085
Dempster E W.	69 Sunrise Avenue	5,066	12,867
Dominion Realty Company Ltd.	4 King St West	4,111	24,613
Dufferin Lawrence Development Ltd.	26 Dufflaw Avenue	23,446	78,240
Dundas Pacific Holdings Ltd.	2968 Dundas St West	30,045	118,109
Edelstein Construction Ltd.	Postal Station "P" (16/8/73-21/3/74)	12,313	61,875
Fasken & Calvin	T D Centre 13th Floor (1/2/74-31/3/74)	2,977	4,341
W A Ferrier	534 Danforth Avenue (1/5/73-30/11/73)	1,563	7,000
Fifth Brook Co Ltd.	35 Densley	7,860	27,214
David Gallo Bldg Co Ltd.	2451 Danforth	2,500	16,700
V Gerrardo & A Marchesani	1384 St Clair Ave West	2,827	17,000
Giftcraft Realty Ltd.	373 Front St East	44,750	20,600
Chaza Gliklich	252 Augusta Avenue (1/8/73-31/3/74)	1,040	8,080
Fern Horowitz	935 The Queensway	10,457	19,868
The Imperial Life Assurance Co.	44 Victoria Street	6,550	42,570
Jocar Holdings Ltd.	2315 Danforth Avenue	8,485	30,000
Kinhurst Investments Ltd.	160 Springhurst	17,395	51,698
Manufacturers Life Ins Company	1243 Islington Avenue	39,413	229,991
Melia Development Ltd.	2393 Bloor St West	12,400	72,840
Midell Estates Ltd.	103 Vanderhoof Avenue	11,018	41,619
Douglas McLaren	80 Scollard Street	1,370	7,800
Olympia & York Development Ltd.	480 University Avenue	126,825	692,000
<i>H M The Queen represented by Minister of Govt Services—Province of Ontario</i>			
Ontario Stock Yards Board	135 St Clair Ave West (1/10/73-31/3/74)	4,586	16,624
Parnusa Investments Ltd.	590 Keele Street	8,984	54,771
Pentland & Baker	3284-3286 Yonge Street	4,725	22,022
Profile United Realty Holdings Ltd.	60 Adelaide St East	5,100	24,990
Sanmal Investments Ltd.	20 Holly Street	39,017	255,353
Scarstate Holdings Ltd.	197 Front St East	31,000	51,106
Shifry Investments Ltd.	3019 Dufferin Street	17,805	38,176
The Standard Life Assurance Co.	900 Dufferin Street (1/3/74-31/3/74)	2,575	2,944
Sunnybrook Hospital	74 Victoria Street	20,365	143,969
Tarlton Co Ltd.	2075 Bayview Avenue	26,000	53,655
Toronto Dominion Centre Ltd.	473-491 Eglinton Ave W (15/2/74-31/3/74)	10,240	9,600
Toronto Harbour Commission	Toronto Dominion Centre	144,718	802,019
Toronto Home Missions Council of the United Church	283 Queen's Quay	25,560	48,000
The Toronto Terminal Railways Co.	16 Thorncliffe Park Plaza	1,256	8,144
Transmetro Properties Ltd.	Union Station 61 Front W.	100,627	85,739
	1240 Bay Street	3,830	27,767

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Central District—Concluded</i>			
<i>Toronto—Concluded</i>			
Transortium Realty Ltd.	2180 Yonge Street (1/8/73-31/3/74)	59,520	306,379
Trizec Equities Ltd.	180 Wellington Street	44,990	342,589
University/Wellington Project Co Ltd.	40 University Avenue (10/7/73-31/3/74)	897	5,623
A Weiss Investments Ltd.	164 Spadina Avenue	9,471	48,000
Westplants Realty Co Ltd.	3253 Lakeshore Boulevard	4,926	29,512
<i>West Hill</i>			
S Edelstein	4551 Kingston Road	7,590	51,688
<i>Weston</i>			
Crown Life Insurance Co.	1735-1755 Jane Street (16/5/73-31/3/74)	10,122	53,984
Jane Building Centre	909 Jane Street (1/2/74-31/3/74)	11,572	11,668
Migis Ltd.	19 Toryork Drive	6,902	44,085
Toronto Dominion Bank	1697 Jane Street	3,850	10,800
<i>Willowdale</i>			
Auram Construction Ltd.	2918 Sheppard Ave East (15/8/73-31/3/74)	1,381	6,689
Bayview Summit Development	5915 Leslie Street	5,244	37,224
Cummer-Yonge Investments (1970) Ltd.	5799 Yonge Street	23,958	80,447
Fairview Co Ltd.	5 Fairview Mall Drive (1/9/73-31/3/74)	1,095	4,312
Select Properties Ltd.	2901 Bayview	5,570	28,836
H Title, L Title & M Title, and the Executors of the Estate of Lillian Title	6035 Bathurst St (7/5/73-31/3/74)	6,745	49,539
Woodbine-Sheppard Shopping Centre Ltd.	Sheppard Ave East & Don Mills Road	1,907	18,066
<i>Ontario—Southern District</i>			
<i>Blenheim</i>			
Town of Blenheim	Post Office	3,500	10,000
<i>Dorchester</i>			
Harold E Dundas	Post Office	1,680	5,600
<i>Galt</i>			
Marathon Realty Co Ltd.	150 Main Street	997	6,231
<i>Guelph</i>			
Armel Properties Ltd.	121 Quebec Street (1/1/74-31/3/74)	1,200	1,500
Armel Properties Ltd.	121 Quebec Street (1/1/74-31/3/74)	2,752	3,440
Armel Properties Ltd.	89 Wyndham Street	1,300	6,500
Bowes & Cocks Ltd.	162 Woolwich Street	2,040	9,180
Chickadee Investments Ltd.	485 Speedvale Ave East (1/1/74-31/3/74)	1,482	2,594
Corporation of Ignatius College	Canfarm	45,020	120,360
Corporation of Ignatius College	Canfarm (15/5/73-31/3/74)	5,116	17,100
Dralon Investments Ltd & South Park Investments Ltd.	2 Quebec Street (1/3/74-31/3/74)	1,440	780
Dralon Investments Ltd & South Park Investments Ltd.	2 Quebec Street (1/11/73-31/3/74)	1,094	2,876
Dralon Investments Ltd & South Park Investments Ltd.	2 Quebec Street (1/11/73-31/3/74)	3,002	7,880
Guelph Terminal Warehouse Co Ltd.	71 Dawson Road	19,088	17,333
J R Zimmer Investments Ltd.	385 Woolwich Street (15/9/73-31/3/74)	11,175	22,820
<i>Kitchener</i>			
Corporation of the City of Kitchener	Bridge Street	2,400	9,360
Kaiser Investments Ltd.	151 Frederick Street	3,400	21,250
Kaiser Investments Ltd.	151 Frederick Street	1,263	7,894
Major Holdings & Developments Ltd.	30 Duke Street West	2,793	19,728
Major Holdings & Developments Ltd.	30 Duke Street West (15/2/74-31/3/74)	13,480	8,846
Major Holdings & Developments Ltd.	30 Duke Street West	4,200	20,832
Richard Wilkans	139 Ardelt Ave	18,572	18,572
Richard Wilkans	139 Ardelt Ave	5,200	9,100
Windale Services & Enterprises Ltd.	659-665 King St East	6,720	28,560
<i>Lambeth</i>			
Elcano Acceptance Ltd.	Post Office	1,865	6,528
<i>La Salle</i>			
Martin Rohats & Mary Rohats	1579-99 Front St	3,118	18,000
<i>London</i>			
Argyle Mall Management Ltd.	1925 Dundas Street	2,000	8,800
Forthbridge Developments Ltd.	197 York Street	4,628	27,768
Forthbridge Developments Ltd.	197 York Street	1,300	8,450

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Ontario—Southern District—Concluded</i>			
<i>London—Concluded</i>			
Forthbridge Developments Ltd.	197 York Street (1/8/73-31/3/74)	2,055	12,607
High Point Management Services Ltd.	186 King St.	7,658	34,000
Huron Park Medical-Dental Centre (1971) Ltd.	648 Huron Street	5,393	33,010
IBM Canada Ltd.	781 Richmond Street	9,200	25,160
Jabo Holdings Ltd.	1106 Dearness Dr (15/4/73-31/3/74)	3,350	6,389
John Labatt Ltd.	441-447 Ridout St N (1/4/73-28/2/74)	1,500	7,906
John Thiel Real Estate Ltd.	366 Oxford Street East	3,840	26,845
Link Holdings Ltd.	539 Richmond Street	16,300	24,400
London Medical-Dental Bldg Ltd.	111 Waterloo Street	23,790	159,100
Etta Nelson	744 Dundas Street	3,000	6,000
Oakport Developments Ltd.	205 York Street	1,750	9,773
Oakport Developments Ltd.	205 York Street	10,670	57,831
Oakport Developments Ltd.	205 York Street (15/9/73-31/3/74)	1,440	4,680
Oxlea Investments Ltd.	383 Richmond Street	2,500	15,000
Oxlea Investments Ltd.	383 Richmond Street	23,162	100,000
Oxlea Investments Ltd.	195 Dufferin Ave.	1,988	14,101
Oxlea Investments Ltd.	195 Dufferin Ave.	18,048	114,920
Postian Realty Ltd.	395-401 Dundas St.	1,504	5,866
Postian Realty Ltd.	404 King St (1/3/74-31/3/74)	1,569	590
Sil-Joe Holdings	520 Wellington	4,550	18,762
Western Holdings (London) Ltd.	245 Pal Mall St (15/3/74-31/3/74)	11,200	2,800
<i>Niagara Falls</i>			
V-J Properties Ltd.	4701 St Clair Ave (1/12/73-31/3/74)	2,134	4,000
<i>St Catharines</i>			
Grantham Shopping Plaza Ltd.	366 Scott St.	8,000	24,000
Lanham Investments Ltd.	8 Church St (1/4/73-30/9/73)	1,200	2,820
Peach County Properties	195-199 King St.	6,200	23,416
Provincial Gas Co.	15 Church St.	1,640	9,622
Thomas La Flamme & Lucy La Flamme	22 Lock St.	1,200	6,000
360 St Paul Street Holdings	360 St Paul St.	2,158	8,092
360 St Paul Street Holdings	360 St Paul St.	2,225	7,480
<i>Sarnia</i>			
Lawrence Manor (1972) Ltd.	112 Christina St (6/12/73-31/3/74)	10,479	23,749
<i>Stoney Creek</i>			
Gray 8 Plaza Ltd.	174 Highway No 8 (1/8/73-31/3/74)	3,192	14,364
Gray 8 Plaza Ltd.	154 Grays Road (1/4/73-31/7/73)	914	1,900
<i>Tillsonburg</i>			
St John's Anglican Church Hall	310 Quarter Line Rd (15/7/73-10/9/73)	2,000	2,000
<i>Waterloo</i>			
Chinook Shopping Centre Ltd.	75 King St S.	3,582	16,298
Paragon Construction (Waterloo) Ltd.	279 Weber St N.	13,604	61,218
<i>Welland</i>			
Battista Pupo	207 Bald St (1/11/73-31/3/74)	2,240	2,500
Seventy Six Division St Ltd.	76 Division St (15/1/74-28/2/74)	6,040	4,676
<i>Windsor</i>			
Board of Education	284 Cameron Ave (1/11/73-31/3/74)	15,900	26,500
Corporation of the City of Windsor	181 Goyeau St.	1,923	8,442
Kit-Win Holdings Ltd.	660 Ouellette Ave.	2,000	8,400
Omar Shopping Plaza Ltd.	3221B Sandwich St (1/6/73-31/3/74)	1,700	9,563
Terry Davison Ltd.	3012 Tecumseh Rd E.	2,240	9,000
Terry Davison Ltd.	2090 Wyandotte St (1/11/73-31/3/74)	4,775	14,937
Trade & Commerce Bldg.	880 Ouellette Ave.	2,842	19,496
Trade & Commerce Bldg.	880 Ouellette Ave.	965	6,659
Trade & Commerce Bldg.	880 Ouellette Ave.	2,080	15,080
Trade & Commerce Bldg.	880 Ouellette Ave (1/10/73-31/3/74)	1,110	3,829
Trade & Commerce Bldg.	880 Ouellette Ave (1/12/73-31/3/74)	1,080	2,070
<i>Manitoba</i>			
<i>Brandon</i>			
John A McDonald & Son Ltd.	Dayton Building (1/12/73-31/3/74)	6,100	8,133
Sutherland Agencies Ltd.	244-10th Street	1,585	7,037

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures
\$			
Manitoba—Continued			
Carberry			
Duncan James Grierson and Glen Percy Sutherland	Lots 39 and 40 Block 24 Plan 44	1,839	8,055
Dauphin			
A C Mathews	38 First Ave NW	1,998	7,499
Jerry F Shumanski	109 Main Street (1/4/73-14/9/73)	1,000	2,857
Gillam			
Manitoba Hydro	Lots 7-14 Block 1 Plan 603	1,380	5,145
Local Govt District	Part Lots 5 & 7 All 6 Block 1 Plan 603	1,150	6,900
Gimli			
Lanark Construction Co Ltd	Government of Canada Bldg	2,915	12,324
Kelanar Enterprises Ltd	Centre St & 6th Ave (1/10/73-31/3/74)	1,150	3,594
Headingley			
A D Gibson Holdings	McIntosh Road	730	5,040
Morris			
Lanark Construction Co Ltd	Charles Street	1,904	6,000
Portage la Prairie			
E Shindleman Enterprises Ltd	211 Sask Ave (1/12/73-31/3/74)	3,010	4,920
Rivers			
Oo-Za-We-Kwun Centre Inc	N E ½ Sec 17 Twp 21 (1/7/73-31/3/74)	4,360	5,265
Russell			
Lanark Construction Co Ltd	Main & August Streets	4,900	19,012
St Lazare			
J L Guay	Lots 6 & 7 Block 6	1,220	5,181
Selkirk			
Wimaca Enterprises Ltd	337 A Main Street	2,500	6,491
Snow Lake			
Dr Bernard Atnikov	Lots 12-16 Block 16 Plan 748	2,200	11,220
The Pas			
Canadian Imperial Bank of Commerce	333 Edward Street	820	6,150
The Pas Indian Band	The Pas Indian Reserve Block 21 E (1/8/73-31/3/74)	800	3,472
Michael Eagle Ltd	Lot 20 Block 7 Plan 587	1,025	7,778
Thompson			
Thompson Leaseholds Ltd	83 Churchill Drive (1/4/73-31/7/73)	1,660	2,824
Thompson Leaseholds Ltd	83 Churchill Drive (1/8/73-31/3/74)	4,840	23,752
Thompson Leaseholds Ltd	83 Churchill Drive (1/5/73-31/3/74)	3,085	17,534
Thompson Leaseholds Ltd	83 Churchill Drive	3,370	23,088
Winnipeg			
Allarco Developments Ltd	177 Lombard	13,570	68,866
Andermain Investments Ltd	1261 Main Street (1/4/73-31/12/73)	1,200	4,275
Asta Investments Const Ltd	1970 Main Street	5,050	23,592
Asta Investments Const Ltd	1871 Portage Avenue	6,952	41,928
Asta Investments Const Ltd	201 Weston Street (1/9/73-31/3/74)	42,186	74,060
Belco Industries Ltd	280 Smith Street	7,200	18,600
Cadomin Building Ltd	Cadomin Building	5,700	15,600
Canadian National Railways	CNR Union Station	4,620	6,300
Canadian National Railways	Garry & Assiniboine Ave	25,000	40,002
CanPac Enterprises Ltd	165 Garry Street	5,400	24,000
Credit Foncier Branco-Canadian	Credit Foncier Building (1/4/73-31/8/73)	1,450	3,725
Eagle Development & Investments Ltd	777 Portage Avenue	7,000	43,308
Eagle Development & Investments Ltd	777 Portage Avenue (1/4/73-31/4/73)	4,915	2,613
Eagle Development & Investments Ltd	Midtown Building	3,750	17,400
Electric Railway Chambers Ltd	213 Notre Dame Ave	1,615	8,312
Electric Railway Chambers Ltd	213 Notre Dame Ave (1/4/73-31/1/74)	1,000	4,790
Ernst Liddle & Wolfe Ltd	390 Provencher Avenue (1/4/73-31/12/73)	3,275	11,553
Fairview Corporation Ltd	100 J Polo Park	1,068	5,288
Federal Industries Ltd	Richardson Building (1/1/74-31/3/74)	16,502	21,867
Federal Industries Ltd	Richardson Building (15/12/73-31/3/74)	5,106	9,616
Fort Rouge Management Ltd	100 J Polo Park	2,025	9,120
S Goldberg	1857 Portage Avenue	2,800	14,700
Graham Investment Ltd	Midtown Building	13,345	66,720
M E P C Can Prop Ltd	930 Portage Avenue	3,510	12,912
Hartford Investments Ltd	238 Portage Avenue (15/2/74-31/3/74)	2,200	1,719

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
Manitoba—Concluded			
Winnipeg—Concluded			
Home Smith Properties Ltd.	666 St James Street	12,155	63,060
Kennedy Investments Ltd.	177 Kennedy Street	5,220	6,240
Ladco Co Ltd.	Weatherstone Place and Lakewood Blvd.	4,988	27,434
Lakeview Office Properties Ltd.	175-185 Carlton St.	13,612	83,644
Lakeview Office Properties Ltd.	175-185 Carlton St (1/11/73-31/3/74)	9,086	24,610
Lakeview Office Properties Ltd.	175-185 Carlton St (1/3/74-31/3/74)	5,471	3,128
Lance Development Ltd.	Dakota Street & Beliveau Road	4,760	23,181
La Porte Realty	391-393 Portage Avenue	6,940	31,500
Leon A Brown Ltd.	460 Main Street	1,069	6,420
Leon A Brown Ltd.	460 Main Street	2,650	15,240
Leon A Brown Ltd.	460 Main Street (1/4/73-30/9/73)	5,500	14,436
Leon A Brown Ltd.	460 Main Street (14/1/74-16/2/74)	6,300	3,125
Lombard Place Ltd.	Richardson Building (1/6/73-31/3/74)	2,063	11,440
Madison Development Ltd.	1760 Sargent Avenue	2,200	7,704
Maltese Cross Investments Ltd.	66 King Street (1/4/73-31/4/73)	5,300	1,176
Marvin Investments Ltd.	Fairbanks Morse Bldg.	19,245	54,876
Melcher Investments Ltd.	45 Edmonton Street	5,666	20,040
MEPC Canadian Properties Ltd.	Centennial House	3,710	21,900
MEPC Canadian Properties Ltd.	Broadway & Maryland	16,380	99,108
209 Notre Dame Ltd.	209 Notre Dame Ave (1/4/73-31/8/73)	1,135	2,600
209 Notre Dame Ltd.	209 Notre Dame Ave	890	5,032
Ingvor Oterholm	283 Tache Avenue	2,288	11,508
Oxlea Investments Ltd.	Royal Bank Bldg.	2,490	15,564
Oxlea Investments Ltd.	Royal Bank Bldg (1/4/73-31/7/73)	2,535	5,552
Oxlea Investments Ltd.	Royal Bank Bldg (1/8/73-31/3/74)	4,110	18,912
Oxlea Investments Ltd.	Royal Bank Bldg (15/12/73-31/3/74)	9,820	18,695
POQ Ltd.	Westwood Village Shopping Centre	4,585	18,804
330 Portage Ave Ltd.	330 Portage Ave (15/6/73-31/3/74)	8,977	45,487
St James Industrial Park Ltd.	St James Industrial Park Building	4,125	20,220
Smith Street Developments Ltd.	Place Louis Riel (1/9/73-31/3/74)	2,300	8,386
Spruce Developments Ltd.	1311 Portage Avenue	2,887	13,764
Traders Group Ltd.	960 Portage Avenue	2,150	11,699
United Investments Ltd.	929 Corydon Avenue	6,750	15,420
William Anthony Holdings Ltd.	1354-56 Main Street	5,540	28,714
Winfield Development Ltd.	1200 Portage Avenue	27,435	128,382
Saskatchewan			
Cadillac			
T E Knutson	Post Office	1,040	5,016
Frontier			
T E Knutson	Post Office	1,040	5,016
Grenfell			
Town of Grenfell	Post Office	1,775	5,100
Lanigan			
Carlton Trail Investments Ltd.	Post Office & Manpower	6,503	24,256
La Ronge			
H Hegland	Post Office	1,408	5,081
Province of Saskatchewan	Provincial Building	1,402	6,570
Meadow Lake			
United Enterprises Ltd.	Capri Motor Hotel	2,000	9,000
North Battleford			
R E Dean	Dean Building	2,506	10,126
Maher Agencies	T Eaton	7,776	32,659
Prince Albert			
B N Leasing Ltd.	M & C Building	2,668	10,419
Financial Building Ltd.	Financial Building	3,953	16,944
B Hadley	NuTrend Furniture Warehouse	3,790	6,750
Houle Electric	Houle	1,588	7,572
Chester Leach	Minto Bowl	10,320	35,646
Northern Drug Co Ltd.	1302 Central	2,700	7,200
Rowe Block Ltd.	Rowe & Houle	6,720	26,620
Zurowski	1301-13th Street	2,200	6,500

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
Saskatchewan—Continued			
Regina			
Avord Holdings Ltd.	Avord Towers	6,400	15,912
C R Barlow	Barlow Lang Building	2,000	10,000
Beaver Lumber Company Ltd.	1300-11th Avenue	4,320	9,840
Canadian National Railways	Broad Street & South Railway Ave.	9,000	5,000
Crossroads Building Ltd.	1801 Broad Street	2,200	5,041
Alfred Eistetter	Torwest Tower	5,140	24,415
Financial Building Ltd.	Financial Building	39,119	160,503
Hill Building Ltd.	Hill Building	14,650	58,308
Marathon Oil Ltd.	Avord Towers	5,443	15,240
MEPC Canadian Properties Ltd.	Derrick Building	42,992	180,973
Natinoal Property Dev (Regina) Ltd.	G M Building	18,613	56,304
Niesner-Kratt Enterprises Ltd.	2054 Broad Street	3,040	11,320
Regina Midtown Centre Ltd.	Midcity Centre	4,465	26,425
Roantree Planning & Heating	1722 Cornwall Street	2,175	10,114
Rousseau Holdings Ltd.	Rousseau Building	4,237	11,677
Saskatchewan Wheat Pool	Saskatchewan Wheat Pool	1,524	6,198
S E D Corp.	1212 Winnipeg Street	7,200	12,960
United Management Ltd.	Brent Building	6,558	31,151
Western Realty Ltd.	Canadian Imperial Bank of Commerce	24,374	114,116
Saskatoon			
Avord Holdings Ltd.	Avord Towers	12,939	43,535
Canadian Imperial Bank of Commerce	Patrick Dodge	5,500	5,500
Great West Life	Financial Building	17,828	57,486
Investors Syndicate Ltd.	Investors Building	3,524	15,204
John A Kostyna	1145-8th Street East	1,845	7,000
Management Associates Ltd.	Phoenix House	12,440	58,211
Dr V L Matthews	Milden Building	2,200	7,500
Neisner-Kratt Enterprises Ltd.	1137-8th Street E.	4,600	13,110
Saskatchewan Brake & Steering Ltd.	Old Simpson Sears Warehouse	15,000	26,820
Spadina Holdings Ltd.	902 Spadina Cresc E.	9,031	26,500
Struction Invest.	Canadian Imperial Bank of Commerce	42,578	125,376
Yorkton			
Huron & Erie	Can Trust Building	1,401	6,795
Marathon Realty	York City Plaza	3,500	16,625
Promotion Ideas	31 Livingstone Street	4,773	15,654
Alberta			
Calgary			
Thomas D Barnes	211-10 Street N W	4,692	22,640
Thomas D Barnes	526-16 Avenue N W	9,050	23,500
BCTF Co-operative	Barnett	12,100	75,020
Calgary Power	Calgary Power Building	12,565	57,548
Calgary Financial Tower	Recruiting Centre	3,704	23,891
Century Plaza Centres Ltd.	Letter Carrier Depot No 8	5,500	31,625
Chinook Shopping Centre	Chinook Shopping Centre	4,380	14,454
City of Calgary	624-9 Avenue S W	6,325	25,000
City Savings & Trust	771 Northmount Dr N W	3,440	11,395
Harry Cohen	Petal Building	4,200	7,500
Danish Canadian Club	Fairmore Building	7,801	24,917
David Dyrholm	3805-10 Avenue S W	2,500	13,900
Glendale Properties	8411 Elbow Drive	3,658	23,862
Great Plains Development	Fina Building	2,908	7,573
Groner Holdings	1811-12 Avenue S W	3,713	14,390
G W Properties Ltd.	Postal Station "F"	3,500	15,079
Home Smith Properties	MacLeod Place	4,104	31,461
House of Tools	131-12 Avenue S W	7,350	32,707
J D S Buildings	JDS Buildings	6,200	33,450
Marathon Realty	Palliser Square	29,292	179,413
Marathon Realty	1136-10 Avenue S W	7,650	45,750

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Alberta—Continued</i>			
<i>Calgary—Concluded</i>			
Marathon Realty.....	132A-9 Avenue SW.....	4,200	12,936
Marathon Realty.....	National Resource Building.....	6,400	8,488
Petro Chemical Buildings.....	Regency Building.....	6,350	29,845
Quatral Holdings.....	Petro—Chem Building.....	4,696	22,254
Quatral Holdings.....	803-8 Avenue SW.....	2,696	16,715
Rex Properties Ltd.....	Confederation Building.....	4,986	27,027
Richfield Real Estate.....	Fisher Building.....	1,760	8,268
C Schneider.....	Schneider Building.....	28,173	30,990
W Schwartz Const.....	Letter Carrier Depot No 6.....	5,846	19,608
Springfield Development.....	4415 Manhattan Road.....	29,000	49,010
L Superstein.....	Linden Building.....	41,625	98,354
Trizec Equities Ltd.....	Royal Bank Building.....	5,989	41,204
<i>Drayton Valley</i>			
Pembina Projects Ltd.....	Post Office.....	2,228	11,145
<i>Drumheller</i>			
Highfield Utility Const.....	Post Office.....	6,279	25,640
Nu—West Homes.....	Penitentiary Housing.....	50,000	91,764
<i>Duchess</i>			
Alice Walper.....	Post Office.....	1,054	5,532
<i>Edmonton</i>			
Allied Development Corp Ltd.....	CN Tower.....	22,329	128,109
Andy's Construction Ltd.....	Postal Station "D".....	7,918	31,174
Avord Holdings Ltd.....	One Thornton Court.....	40,074	205,102
Avord Holdings Ltd.....	Macdonald Place.....	6,732	16,395
Baker Properties Ltd & Alta-West Const Ltd.....	Baker Centre Building.....	33,955	170,139
Canta Development Corp Ltd.....	Pyrch Building.....	4,370	20,354
Centennial Investments Ltd & Trizec Equities.....	Centennial Building.....	965	5,549
Cambridge Development.....	Cambridge Building.....	2,687	15,450
Chancery Hall Ltd.....	Chancery Hall.....	21,196	113,609
Chateau Development Ltd.....	5th Avenue Building.....	10,274	10,590
Commonwealth Building Ltd.....	Commonwealth Building.....	14,271	26,989
Financial Building (Edmonton) Ltd.....	Financial Building.....	8,701	55,227
Gordon Investments Ltd.....	Bio-Assay Lab.....	5,400	11,400
Guardian Building Ltd.....	Guardian Building.....	2,070	9,988
H J M Investments Ltd.....	Eski Bowl.....	8,508	38,486
H J M Investments Ltd.....	Postal Station "E".....	6,113	23,756
Killarney Holdings Ltd.....	Postal Station "M".....	6,330	36,996
Leeds Development Ltd.....	Meadowlark Shopping Centre.....	4,360	24,480
G Mulek & M Sembaliuk.....	9100-125 Avenue.....	7,000	8,400
Nelson Eng & Const Ltd.....	W & M Nelson Building.....	2,400	7,200
Newspaper Service Bureau.....	Confederation Building.....	6,458	34,945
Nu-Alta Developments Ltd.....	Petroleum Plaza.....	2,694	11,566
Oxford Leaseholds Ltd.....	Postal Station "A".....	4,848	32,661
Oxlea Investments Ltd.....	Imperial Oil Building.....	48,085	296,673
Sabo Construction Ltd.....	6138-80 Street.....	3,000	7,950
Trizec Equities Ltd.....	Centennial Building.....	3,932	27,324
Trizec Equities Ltd.....	Centennial Building.....	23,907	125,306
Trizec Equities Ltd.....	IBM Building.....	2,400	12,360
United Management Ltd.....	Postal Station "L".....	8,340	23,836
Wentworth Building Ltd.....	Wentworth Building.....	1,500	7,200
Whyte Avenue Bldg Ltd.....	Whyte Avenue Building.....	10,195	23,151
Wm A Wiese.....	Postal Station "F".....	6,500	32,500
<i>Fairview</i>			
R R Cunningham.....	Government of Canada Building.....	3,420	14,295
<i>Fort McMurray</i>			
Chartered Investments Ltd.....	Shopping Centre Complex.....	2,500	6,500
McMurray Professional Bldg Ltd.....	McMurray Professional Building.....	1,475	13,294
<i>Grande Cache</i>			
Grande Cache Shoppers Park Ltd.....	Shopping Centre.....	3,495	19,510

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Alberta—Concluded</i>			
<i>High Level</i>			
L P Arsenault.....	Office Building.....	3,011	11,141
Kempton Park Holdings.....	Post Office.....	2,012	8,048
<i>High Prairie</i>			
Ian Holdings Ltd.....	Kovnats.....	1,275	5,100
Northern Lites Motor Hotel Co Ltd.....	Northern Lites Motor Hotel.....	2,904	9,680
<i>Hinton</i>			
Athabasca Valley Development Corp Ltd.....	Post Office.....	1,640	6,560
Protective Holdings Ltd.....	Post Office.....	3,136	7,493
<i>Jasper</i>			
J West Property Management Ltd.....	Park Place Building.....	7,080	41,300
<i>Lethbridge</i>			
Holiday Village Ltd.....	Holiday Village.....	1,175	17,429
Pahulje Land & Development.....	704-4 Avenue.....	1,180	6,101
<i>Peace River</i>			
Arthur Arnold.....	Royal Bank Building.....	2,716	12,222
Powell Financial Bldg Ltd.....	Powell Financial Bldg.....	2,010	9,809
Vale Development.....	Sub Division Amin.....	16,000	82,146
<i>Spirit River</i>			
Sertu Leaseholds Ltd.....	Post Office.....	2,060	8,403
<i>St Paul</i>			
Joseph Yakimec.....	Yakimec Building.....	6,000	20,000
<i>Spruce Grove</i>			
Fuhr Farms Ltd.....	Post Office.....	885	6,501
<i>Sundre</i>			
Sundre Professional Building Ltd.....	Post Office.....	1,314	5,600
<i>Tilley</i>			
Eric E & Mina Tatem.....	Post Office.....	1,054	5,532
<i>Northwest Territories</i>			
<i>Fort Simpson</i>			
Peter Cowie.....	Trailer Lots (Lot 66 and Part of Lot 65).....	16,000	7,500
<i>Fort Smith</i>			
C & R Construction.....	Office Building.....	1,000	5,580
Husky Rentals Ltd.....	Husky Houses (2).....	22,000	49,200
Solar Construction Co Ltd.....	Post Office.....	5,759	15,600
Solar Construction Co Ltd.....	Solar Houses.....	9,940	30,000
<i>Hay River</i>			
Harry Helm.....	Cheechako Lodge.....	8,640	33,193
Kee-Lok Holdings Ltd.....	Kee-Lok Houses.....	21,000	40,200
Territorial Hotels Ltd.....	Hay River Hotel.....	1,450	9,570
W R Ring (NWT) Ltd.....	Medical Clinic.....	2,750	16,500
Constructall Engineering.....	16 Unit Apartment.....		12,317
<i>Inuvik</i>			
G B H Holdings Ltd.....	Apartment Building.....	23,080	118,656
K & S Development.....	4 Mobile Homes.....	2,784	20,400
Perma Development Co.....	Apartment Building.....	14,664	78,144
Reindeer Air Service Ltd.....	Reindeer Air Service Ltd Hangar.....	5,040	12,000
P Stamatelakes.....	Office Building.....	1,768	10,019
<i>Pine Point</i>			
Pine Point Shopping Centre Ltd.....	Shopping Centre.....	4,195	13,634
<i>Yellowknife</i>			
Bellanca Development Ltd.....	Frenchy's Transport Bldg.....	2,017	13,800
Bellanca Developments Ltd.....	Office 4914-50 Street.....	22,136	172,288
Bromley & Son Ltd.....	Bromley Building.....	2,459	16,595
Gallery Holdings Ltd.....	Gallery Holdings Bldg.....	2,322	17,415
H Glech.....	2 Trailers.....	2,400	9,600
Humford Developments.....	Housing.....		79,777
Humford Equities.....	Matonabee Court.....	2,400	6,020

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Northwest Territories—Concluded</i>			
<i>Yellowknife—Concluded</i>			
K & S Developments.....	4 Mobile Homes.....	2,688	14,162
Kee-Lok Holdings Ltd.....	Kee-Lok Rentals.....	10,384	17,820
Midwest Property Mgmt.....	Fraser Towers.....		5,418
Mac Lab Enterprises Ltd.....	14 Suites.....		17,220
Macara Agencies.....	Professional Bldg.....	8,620	54,830
Mackenzie—Humford.....	Matonabee Sub-Division.....	135,250	377,831
N MacPherson.....	5502-50A Ave.....	1,400	5,400
Neumann Developments Ltd.....	10 House Trailers.....		25,834
Northland Development.....	Lots 42-51.....		8,116
Polaris Holdings.....	4 Suites.....		12,100
G Ruman.....	Lot 7 Block 7.....		5,400
Solar Construction Co Ltd.....	Solar Rentals.....	15,890	20,580
Tundra Enterprises Ltd.....	Tarangle Building.....	2,871	17,226
Wilde United Corp Ltd.....	Northway Building.....	4,855	37,402
Wilde United Corp Ltd.....	1 Suite.....		12,851
Yellowknife Industries Dev & Lease Ltd.....	Warehouse (Lot 5 Highway Commercial Zone)....	5,000	13,750
Yellowknife Industries Dev & Lease Ltd.....	Warehouse (Lot 5 Airport Highway).....	5,000	16,248
Yellowknife Industries Dev & Lease Ltd.....	Warehouse (Airport Road).....	4,000	7,200
Yellowknife Properties Ltd.....	MacKenzie Rentals.....	4,356	18,000
<i>British Columbia</i>			
<i>Abbotsford</i>			
G & R Development Co Ltd.....	33575 Mayfair St.....	4,533	23,430
Valley Warehousing Ltd.....	32988 Fraser Way South.....	2,742	9,840
<i>Burnaby</i>			
J & A Ker.....	Postal Station "R".....	9,030	39,600
Kingsway Holding Ltd.....	4950 Kingsway.....	9,251	35,624
Lake City Industrial Corp Ltd.....	3103 Production Way.....	29,870	55,463
S & M Developments.....	4285 Canada Way.....	28,252	144,110
Sapra Investments Ltd.....	7893 Edmonds Street.....	3,757	49,073
<i>Cache Creek</i>			
R E Porter Ltd.....	Post Office.....	2,713	9,723
<i>Campbell River</i>			
Delta Properties Ltd.....	Tyee Plaza Commercial Centre.....	2,750	16,865
L A Holdings Ltd.....	1170 Island Highway (1/3/74-31/3/74).....	800	500
Strathcona Realty Ltd.....	Barton Building.....	2,400	7,200
<i>Castlegar</i>			
Oglove Holdings Ltd.....	605 Columbia Avenue (1/4/73-31/5/73).....	1,800	1,362
<i>Chilliwack</i>			
Canada Permanent Trust Co.....	Henderson Block.....	6,756	7,920
<i>Clearbrook</i>			
G Brown Contracting.....	S Fraser Way(1/12/73-31/3/74).....	1,747	3,480
<i>Coquitlam</i>			
James R Ker & A W Ker.....	Ridgeway Avenue.....	6,044	15,600
<i>Cranbrook</i>			
Sam Holdings.....	34-11th Ave (1/11/73-31/3/74).....	1,646	3,191
<i>Dawson Creek</i>			
Corp of the City of Dawson Creek.....	City Hall.....	1,638	5,117
<i>Duncan</i>			
Duncan Financial Centre.....	435 Trunk Rd.....	5,632	25,826
<i>Fort Nelson</i>			
Sikanni Buildings Ltd.....	Sikanni Building (1/8/73-31/3/74).....	1,008	4,821
<i>Fort St James</i>			
Clover Lawn Investments.....	Post Office.....	1,553	7,500
<i>Fort St John</i>			
Knights Enterprises Ltd.....	Knight Building.....	4,139	13,725
<i>Ganges</i>			
Mowat's Trading Co Ltd.....	Fulford/Ganges Roads.....	1,720	6,966

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>British Columbia—Continued</i>			
<i>Granisle</i>			
Granisle Properties.....	Post Office (1/3/74-31/3/74).....	1,225	551
<i>Houston</i>			
Engineered Homes Ltd.....	Manpower/Post Office Houston Shopping Centre	2,856	13,710
<i>Kamloops</i>			
R J Cooper & G W Carlsen.....	Postal Station "A".....	4,468	15,800
Suncrest Properties Ltd.....	235 1st Avenue.....	16,650	93,444
Venture Estates Ltd.....	328 Seymour Street.....	1,582	5,469
J Walsh.....	643 Victoria (1/3/74-31/3/74).....	960	500
<i>Lake Cowichan</i>			
James L Peterson.....	Shore & Coronation Sts.....	1,871	6,408
<i>Langley</i>			
Fraser Mall Ltd.....	20582 Fraser Way.....	2,742	9,840
<i>MacKenzie</i>			
Cooper Construction.....	Cooper Building (1/1/74-31/3/74).....	1,260	1,260
MacKenzie Ventures Ltd.....	Alexander MacKenzie Shopping Centre.....	1,875	13,312
<i>McBride</i>			
Mr Harstad.....	Main Floor Lot 9 Block 6 (1/11/73-31/3/74)....	1,110	2,125
<i>Nanaimo</i>			
District General Rental Corporation Ltd.....	75 Front Street.....	4,018	19,688
<i>New Westminster</i>			
Adanac Estates Ltd.....	80-6th Street.....	26,000	144,996
Forsts Ltd.....	301 Columbia Street (1/3/74-31/3/74).....	1,700	525
G O S Holdings.....	420-6th Street (1/4/73-31/8/73).....	1,730	3,000
Swannite Ltd.....	225-229 Columbia St.....	2,711	18,300
<i>North Surrey</i>			
M E P C Properties Ltd.....	Scott Town Plaza.....	2,101	7,500
<i>North Vancouver</i>			
Block Bros Contractors Ltd Harold Freeman, David Freeman			
David Silvers & Morley Koffman.....	1357 Welch Street.....	35,940	26,542
Block Bros Realty.....	1305 Welch Street.....	40,310	16,588
Fairway Properties.....	1801 Welch Street.....	13,844	37,267
Gerbracht Construction Ltd.....	1221 Lonsdale.....	14,479	15,780
Richard Roskell.....	497 Mountain Highway.....	8,195	21,535
<i>Parksville</i>			
Highbury Development Ltd.....	Memorial Avenue.....	3,040	15,990
<i>Penticton</i>			
Peach Cliff Holdings.....	33 Main Street.....	1,758	6,000
<i>Port Hardy</i>			
Pacific Coast Const Co Ltd.....	Port Hardy.....	3,600	17,485
<i>Prince George</i>			
R Kaatz.....	1253-5th Avenue.....	1,270	6,600
Klimek Trucking.....	2185-2197 Ogilviest (1/2/74-31/3/74).....	6,000	2,400
Oxford Leaseholds Co Ltd.....	Royal Bank Building.....	16,000	85,058
Prince George Shopping Centre Ltd.....	1395-6th Avenue.....	12,000	26,400
R J Cooper Services Ltd.....	15th & Nicholson.....	13,300	46,475
W F Robertson.....	1523-8th Avenue (1/3/74-31/3/74).....	940	600
<i>Prince Rupert</i>			
Kalen Rentals.....	800-2nd Street.....	7,770	32,614
Prince Rupert Fisherman's Credit Union.....	138-3rd Avenue W.....	7,400	40,248
<i>Richmond</i>			
D K Investments.....	387 No 3 Road.....	3,350	12,490
Highbury Developments Ltd.....	Postal Station.....	12,834	39,309
B Kwun.....	567 No 3 Road.....	7,000	17,190
Progressive Construction.....	563 A & B No 3 Road.....	5,342	9,405
Prudential Insurance.....	355 Viking Way.....	48,640	8,106
<i>Rutland</i>			
Philbeth Enterprises.....	189 Asher (1/11/73-31/3/74).....	2,400	3,250

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>British Columbia—Continued</i>			
Sandspit			
Sandspit Enterprises Ltd.....	Post Office.....	1,269	6,984
San Francisco			
Dillingham Corporation.....	Wells Fargo Building.....	2,540	15,298
Sea Island			
Department of Transport.....	Vancouver International Airport Post Office.....	8,463	33,436
Sechelt			
Village Enterprises.....	Post Office.....	1,625	5,400
Smithers			
Carmat Holdings.....	Main Street.....	2,000	7,933
Sooke			
Murray's Store Ltd.....	Post Office.....	1,785	8,100
Squamish			
John Drenka.....	3280 Cleaveland Avenue.....	3,696	12,794
Summerland			
J P Cooper & R J Cooper Services Ltd.....	Hastings St & Jubilee Rd.....	4,102	19,562
Surrey			
Townhouse Holdings.....	10070 King George Hwy.....	7,858	41,020
Western Pacific Investments.....	13483-108th Ave.....	6,235	11,743
Terrace			
L E Prudent Realty Ltd.....	4545 Lakelse Avenue.....	2,850	11,760
Skeena Broadcasters.....	Emerson & Lazelle.....	4,351	9,572
Trail			
A Lognotti.....	999 Farwell (1/11/73-31/3/74).....	1,200	3,250
Ucluelet			
Frederick Rhodes.....	Post Office.....	1,534	6,519
Vancouver			
Paul J Atchem & Jos Atchem.....	3760-70 W 10th Ave.....	7,916	34,049
1550 Alberni Ltd.....	1550 Alberni St (15/8/73-31/3/74).....	1,200	4,500
Bank of Canada.....	Bank of Canada Building.....	2,891	18,788
Bentall Properties Ltd.....	505 Burrard Street.....	8,381	7,224
Braburn Estates Ltd.....	Post Office "L".....	6,116	13,200
B & W Management.....	Bental Centre.....	5,591	18,051
Camwest Parking Ltd.....	1055 W Georgia.....	2,200	6,407
Canada Safeway.....	3366 Kingsway.....	6,035	12,183
Canada Trust.....	2886 W 28th (1/7/73-31/3/74).....	1,415	4,500
Canadian Broadcasting Corp.....	1254 W Georgia.....	1,959	6,348
Canadian Interurban Properties.....	Rayonier Building.....	3,592	21,085
Central Head Distribution Ltd.....	720 Beatty Street.....	9,800	18,620
Central Mortgage & Housing.....	4824 Fraser.....	4,800	5,457
Century Insurance Co Ltd.....	1112 W Pender.....	7,378	38,417
Concord Realty.....	450 W Broadway.....	4,825	16,164
Crown Life Insurance.....	814 Richards.....	11,395	58,716
Dakralda Properties.....	1525 W 8th.....	11,754	26,471
Darbar Estates Ltd.....	2285 E Hastings.....	5,400	13,200
Dawson Development.....	535 Thurlow.....	3,835	23,010
Farmers & Merchants Trust.....	564 Howe.....	5,084	15,300
The First Canadian Land Corp.....	Prescot Building.....	37,655	193,415
Freeco Holdings.....	1199 W Broadway.....	965	7,678
J Funnard Holdings.....	2431 E Pender (1/3/74-31/3/74).....	6,748	4,154
Murray Goldman.....	Robson & Granville.....	10,800	124,912
Hashman Construction Ltd.....	1055 W Georgia.....	23,000	21,143
Highbury Const Ltd.....	Centennial Building.....	73,654	430,859
Dr M Hululak.....	6508 Cypress (1/4/73-31/5/73).....	1,600	1,200
Industrial Process.....	680 Raymur.....	10,960	22,668
Johnston Assoc.....	1090 W Pender.....	1,022	5,700
Kass Holdings.....	432 W Hastings (1/2/74-31/3/74).....	2,800	2,686
James Ker & Alan N Ker.....	2741 Skeena Street.....	13,000	35,975
Macaulay Nicholls Maitland Co Ltd.....	Postal Station "E".....	7,204	43,956
Macaulay Nicholls Maitland Co Ltd.....	885 Dunsmuir.....	2,290	9,650

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>British Columbia—Concluded</i>			
<i>Vancouver—Continued</i>			
MacKenzie Management.....	Montreal Trust Building.....	27,186	152,662
MacMillan Bloedel Ltd.....	MacMillan Bloedel Bldg.....	6,507	38,944
MamHasset Holdings.....	620-622 Seymour (1/3/74-31/3/74).....	5,011	1,983
B McNairn.....	6458 Cedarhurst St (1/4/74-31/3/74).....	1,800	1,940
National Trust Co Ltd.....	1575 W Georgia.....	6,048	36,060
G O'Balla.....	1271 Howe (1/4/73-31/1/74).....	1,155	4,591
Pacific Centre Ltd.....	Pacific Centre.....	109,204	729,488
Pacific Palisades Ltd.....	Pacific Palisades Bldg.....	11,033	61,878
Peace Holdings.....	1155 W Georgia.....	14,440	53,700
Rayonier Canada Ltd.....	Rayonier Building (1/8/73-28/2/74).....	7,640	4,140
Sherdale Estates Ltd.....	Sun Tower.....	33,783	120,283
Sherdale Estates.....	16 E Hastings.....	21,075	38,109
Slakov.....	6550 Marine Cres (1/4/73-31/8/73).....	2,500	2,500
Sun Life Assurance Co.....	1444 Alberni Street.....	37,469	216,179
Sun Life Assurance Co.....	1550 Alberni Street.....	25,162	112,302
Teachers Inv & Housing Co-op.....	1177 W Broadway.....	25,060	168,497
United Western Investments.....	541-A W 8th Avenue.....	4,400	8,007
Vancouver Block Ltd.....	736 Granville Street.....	8,480	12,337
Vide Properties Ltd.....	1090 W Pender.....	71,137	434,731
Wang Fai.....	1775 W 4th.....	4,614	23,392
Edward D Werner.....	242-336 W 2nd Ave (1/3/73-30/11/73).....	2,243	4,327
W Y Wong, E D Wong, J Wong, W K Wong.....	295 E Hastings Street.....	1,937	5,975
Y M C A.....	955 Burrard.....	5,527	45,000
<i>Vernon</i>			
Vernon District Credit Union.....	3205 32nd (1/11/73-31/3/74).....	1,375	3,322
<i>Victoria</i>			
Dominion Mgmt Co.....	Toronto-Dominion Bank Building.....	14,844	79,378
Geneva Investments.....	1057 Fort St.....	26,936	122,306
Junction Shopping Centre Ltd.....	1627 Fort St.....	6,500	23,660
N Kalyk.....	999 Fort St.....	3,174	5,610
Kirzinger Group Securities.....	931 Pandora.....	4,820	16,590
Mac Lab Enterprises.....	Suite 311 31 Bastion Square.....	2,180	7,289
M E P C Canadian Prop Ltd.....	880 Douglas Street.....	2,667	15,915
M E P C Canadian Prop Ltd.....	720 Yates (1/3/74-31/3/74).....	1,723	1,135
Alex Olson.....	478 Island Highway.....	2,400	8,400
Oxlea Investments Ltd.....	Bank of Canada Building.....	34,486	189,127
Yennadon Holdings Ltd.....	Douglas Street & Saanich Road.....	6,494	26,930
<i>Westbank</i>			
Trench's Drugs Ltd.....	Post Office.....	1,553	6,948
<i>West Vancouver</i>			
J Butterworth.....	825 Cross Creek Rd (1/7/73-31/3/74).....	1,200	4,950
Kapalino Salish.....	Park Royal S.....	8,863	13,140
<i>Williams Lake</i>			
Canuck Properties Ltd.....	Post Office.....	8,000	35,321
<i>Yukon Territories</i>			
<i>Faro</i>			
Solar Construction Co Ltd.....	Post Office.....	1,225	8,220
<i>Whitehorse</i>			
Ben Elle Enterprises.....	106 Main Street (1/3/74-31/3/74).....	707	585
Casca Enterprises.....	3rd & Elliott.....	1,150	6,440
Polaris Realty.....	4133 4th Avenue (1/10/73-31/3/74).....	1,157	2,910
Yukon Electrical.....	1st Avenue & Elliot St.....	1,112	8,520
<i>Outside Canada</i>			
<i>Birmingham England</i>			
Birmingham Central Properties Ltd.....	Rotunda Building (1/4/73-28/9/73).....	4,464	5,023
Birmingham Central Properties Ltd.....	Rotunda Building (29/9/73-31/3/74).....	2,840	6,745

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1973-74 Expenditures \$
<i>Outside Canada—Concluded</i>			
Buenos Aires Argentina			
Australian Embassy.....	Australian Embassy.....	1,400	8,790
Chicago Ill U S A			
Metropolitan Management Co.....	111 East Wacker Dr.....	4,349	11,903
Glasgow Scotland			
Centrovincial Estates (Scotland) Ltd.....	Ashley House.....	5,450	20,946
Commercial and General Investment Ltd.....	Fleming House.....	6,250	12,894
London England			
B P Pension Trust.....	Flat 6 12-18 Hill St.....	1,832	6,779
Canadian National Railways.....	17-19 Cockspur Street (1/4/73-15/8/73).....	2,413	16,728
Crown Estate Office.....	Canada House.....	46,059	73,350
Mertoun Development Co.....	Flat 5 34 Bryanston Square.....	1,882	9,438
Metropolitan Holdings Ltd.....	Flat 47 Eyre Court.....	1,782	5,623
Metropolitan Holdings Ltd.....	Flat 67 Eyre Court (1/7/73-31/3/74).....	1,710	19,625
Metropolitan Holdings Ltd.....	Flat 28 Melbury Court.....	2,522	11,533
Metropolitan Holdings Ltd.....	Flat 63 Melbury Court.....	2,920	9,090
Metropolitan Holdings Ltd.....	Flat 9 Wellesley House.....	3,150	8,782
Metropolitan Holdings Ltd.....	36 South Lodge (2/8/73-31/3/74).....	1,935	11,122
National Provident Institution.....	Flat 10 169 Queens Gate.....	2,686	8,393
Property Investments Ltd.....	Flat 4 10 Cambridge Gate (24/6/73-31/3/74).....	2,416	6,199
Regional Properties Ltd.....	Flat 15 Porchester Gate (16/7/73-31/3/74).....	960	3,711
Southwick Investments Ltd.....	Flat 170 The Quadrangle (9/8/73-31/3/74).....	785	3,618
The Prudential Assurance Co Ltd.....	Flat 1 Orchard Court.....	3,728	6,990
Francis and Eric Vernon.....	112 Loudoun Road.....	1,800	8,291
Manchester England			
Secretary of State for Social Services.....	Gateway House.....	5,083	12,244
New York N Y U S A			
Standard Oil Co of New Jersey Ltd.....	Standard Oil Building.....	4,935	77,028
Paris France			
La Caisse Autonome de Retraite des Chirurgiens Dentistes.....	15 rue de Berri.....	2,830	40,620
Societes Sipace.....	Pan Am Building.....	1,560	35,198
General—Total All Regions.....			79,769,128
Rentals, 1,359 each at a rate of less than \$5,000 per annum.....			3,016,280
Total Rentals—Space.....			82,785,408
Rentals—Other.....			2,981,494
Total Rentals.....			85,766,902

The comparable figure for the fiscal year 1972-73 was \$70,878,901

*Amends reporting in 1972-73 Public Accounts

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM MISCELLANEOUS

Location	Name or Address of Building	1973-74 Expenditures
		\$
RENTAL AND MAINTENANCE OF SOUND EQUIPMENT		
<i>Capital Region</i>		
Ottawa.....	Conference Centre	
	Under Agreement Hermes Electronics Ltd was paid....	1,616
	Under Agreement Inter- national Simultaneous Translation System was paid.....	17,899
	Under Agreement K W Wilks Associates Ltd was paid.....	7,101
		26,616
	House of Commons and Senate	
	Under Agreement Hermes Electronics Ltd was paid....	3,328
	Under Agreement Inter- national Simultaneous Translation System was paid.....	2,022
		5,350
		31,966

MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM DREDGING BY PROVINCES

	Expenditures		Revenues	
	1973-74	1972-73	1973-74	1972-73
	\$	\$	\$	\$
Newfoundland.....	732,496	623,816		
Nova Scotia.....	209,614	155,607		
Prince Edward Island.....	453,371	358,099		5,461
New Brunswick.....	243,793	236,861		
Quebec.....	699,528	574,556		9,362
Ontario.....		2,015		
Manitoba and Southern Saskatchewan.....	314,906	323,215	22,163	10,702
Alberta, Northern Saskatchewan and Northwest Territories.....	1,227,914	695,278		16,350
British Columbia and Yukon Territory.....	1,862,643	1,544,943	2,888	2,776
	5,744,265	4,514,390	25,051	44,651

PUBLIC WORKS—Continued

VOTE 40—TRANS-CANADA HIGHWAY CONSTRUCTION THROUGH NATIONAL PARKS

Estimates.....	\$ 1,175,000
Expenditures.....	\$ 940,030
Banff National Park.....	\$ 71,042
Glacier National Park.....	\$ 10,407
Terra Nova National Park.....	\$ 858,581

MARINE PROGRAM

REPAIR AND MAINTENANCE CONTRACTS \$100,000 AND OVER

Contractor	City	Province	Project Location and Nature of Work	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
				Amount	Fiscal Year Awarded		
				\$		\$	\$
<i>New Brunswick</i>							
Harbour Developments Ltd.....	Saint John	New Brunswick	Courtney Bay—Saint John—Dredging	436,000	1973-74	251,822	251,822
Harbour Developments Ltd.....	Saint John	New Brunswick	Main Channel—Saint John—Dredging	104,600	1973-74	74,379	74,379
Verreault Navigation Inc.....	Les Mechins	Quebec	Bathurst—Dredging	288,218	1973-74	207,644	207,644
<i>Quebec</i>							
Moisan Construction Inc.....	Ancienne-Lorette	Quebec	Lauzon Guide Pier	120,238	1971-72	3,253	120,238 (f)
<i>Ontario</i>							
J P Porter (Ontario) Ltd.....	Hamilton	Ontario	Mission River— Mtce Dredging	296,000	1973-74	254,296	254,296
<i>British Columbia</i>							
Sceptre Dredging.....	Richmond	British Columbia	Fraser River— Dredging	158,602	1973-74	158,602	158,602

PUBLIC WORKS—Concluded

TRANSPORTATION AND OTHER ENGINEERING PROGRAM
REPAIR AND MAINTENANCE CONTRACTS \$100,000 AND OVER

Contractor	City	Province	Project Location and Nature of Work	Contracts \$100,000 and Over		1973-74 Expenditures	Expenditures To Date
				Amount	Fiscal Year Awarded		
				\$		\$	\$
<i>Ontario</i>							
Canron Ltd.....	Rexdale	Ontario	LaSalle Causeway Kingston—Repairs to Bridges	241,451	1973-74	241,451	241,451(f)
<i>British Columbia</i>							
Don Gordon, Cantlon and Parker Construc- tion Ltd.....	Fort Nelson	British Columbia	Alaska Highway Mile 496—626.6 Maintenance	1,548,703	1970-71	514,097	1,548,703(f)
B G Linton Construc- tion Ltd.....	Courtenay	British Columbia	Alaska Highway Mile 83.6—300 Maintenance	2,716,368	1971-72	909,116	1,890,867
E Lobe Contracting Ltd	Whitehorse	Yukon	Alaska Highway Mile 350—413 Surfacing and Stockpiling	592,006	1972-73	592,006	592,006(f)
E Lobe Contracting Ltd	Whitehorse	Yukon	Alaska Highway Mile 413—483 Surfacing and Stockpiling	556,426	1972-73	556,426	556,426(f)
Wedhorn Ventures Ltd	Fort Nelson	British Columbia	Alaska Highway Mile 301—496 Maintenance	3,109,896	1972-73	1,021,116	1,021,116
<i>Yukon Territory</i>							
E Lobe Contracting Ltd	Whitehorse	Yukon	Alaska Highway Mile 1049—1140 Crushing Gravel Stockpiling and Surfacing	540,831	1971-72	216,611	540,831(f)
Yukon Territorial Government.....	Whitehorse	Yukon	Alaska Highway West of Mile 626.6 Maintenance			*4,734,418	8,143,521

*As per agreement between D P W and Yukon Government expenditure subject to annual audit.

REGIONAL ECONOMIC EXPANSION

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs.

Grants—

Dalhousie University, Nova Scotia.....	\$ 8,000
Atlantic Provinces Economic Council, Nova Scotia..	1,500
	9,500

Contributions—

Agricultural and Rural Development Act
cost-shared program:

Newfoundland.....	793,798
Nova Scotia.....	2,975,148
New Brunswick.....	1,527,026
Québec.....	5,451,853
Ontario.....	5,817,489
Manitoba.....	2,014,620
Saskatchewan.....	1,511,747
Alberta.....	2,499,331
British Columbia.....	1,426,248
	24,017,260

Agricultural and Rural Development Act:

Development Projects on Indian Reserves—

New Brunswick.....	6,425
Québec.....	742,526
Ontario.....	65,648
	814,599

Agricultural and Rural Development Act:

Federal-Provincial Research program—

Alberta.....	5,000
	5,000

Land surveying and mapping program:

Newfoundland.....	537,500
Nova Scotia.....	524,745
New Brunswick.....	465,119
Atlantic Provinces.....	1,457,469
	2,984,833

NewStart companies in designated areas:

New Brunswick (to date \$3,363,866).....	693,224
	693,224

Programs and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:

Newfoundland.....	519,082
Prince Edward Island.....	2,203
Nova Scotia.....	200,421
New Brunswick.....	438,274
	1,159,980

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:

Industrial Incentives:	
Newfoundland.....	923,411

Prince Edward Island.....	\$ 1,255,173
Nova Scotia.....	14,484,645
New Brunswick.....	9,691,897
Québec.....	38,411,887
Ontario.....	6,653,830
Manitoba.....	4,140,740
Saskatchewan.....	1,617,877
Alberta.....	11,854,847
British Columbia.....	2,563,594
	91,597,902

Federal-Provincial agreement on Special Areas:

Newfoundland.....	11,956,404
Nova Scotia.....	3,350,925
New Brunswick.....	12,793,702
Québec.....	55,244,631
Manitoba.....	1,445,531
Saskatchewan.....	678,799
Alberta.....	2,406,823
	87,876,815

Comprehensive rural area development programs:

Prince Edward Island.....	15,694,169
New Brunswick—Mactaquac.....	840,084
Northeast New Brunswick.....	5,983,202
Québec—Lower St Lawrence, Gaspé and Îles-de-la-Madeleine.....	33,626,784
Manitoba—Interlake.....	2,192,468
	58,336,707

Special Highway Programs:

Newfoundland.....	11,004,925
Nova Scotia.....	10,509,409
New Brunswick.....	13,277,600
	34,791,934

Resource and Geological Surveys:

Newfoundland.....	320,989
New Brunswick.....	952,376
	1,273,365

Interim Planning Agreements:

New Brunswick.....	22,063
Saskatchewan.....	100,980
British Columbia.....	34,991
	158,034

General Development Agreements:

Québec.....	10,000,000
	10,000,000

Alberta Irrigation Rehabilitation.....	3,500,000
Gimli Recreation Complex—Manitoba.....	476,868
Newfoundland Resettlement.....	232,421
Maritime Resource Management Services.....	503,586
Atlantic Management Institute.....	100,000
Atlantic Region Labour Education Centre.....	56,719
New Brunswick Multiplex Corporation Limited.....	323,439
Newfoundland and Labrador Development Corporation Limited.....	218,674
Miscellaneous.....	77,618

Total Vote 10.....	\$319,208,478
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URBAN AFFAIRS

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act 1954, C. 23, 1953-54, as amended (10) \$2,547,445

Section 23 of the Act authorizes the Corporation, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made. Payments to date were \$163,933,991.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were \$13,752,065 of which \$11,204,620 for the period April to December 1973 was charged to the Statutory Vote. In addition an expenditure made in 1972-73 under the Act for the period January to March 1973 in the amount of \$2,709,219 was also charged to the Statutory Vote and credited to non-tax revenue—refunds of previous years expenditure. Details of payments by city, by province follow:

Authority	Agreement with	Estimated Contributions	Payments	To Date
P C 1967-1873 d/Oct 5, 1967.....	Province of Newfoundland St John's Blackhead Road (Metro Area).....	2,590,239	54,205	2,563,519
P C 1970-1606 d/Sept 16, 1970.....	Province of Newfoundland Corner Brook (The City).....	1,702,800	362,977	1,265,506
P C 1965-1781 d/Oct 4, 1965.....	Province of Newfoundland St John's Corner Brook (West Project).....	72,703	5,322	72,701
P C 1971-1554 d/Jul 27, 1971.....	Province of Newfoundland St John's North West Area.....	1,698,853	502,047	1,047,798
P C 1967-82 d/Jan 19, 1967.....	Province of Nova Scotia City of Dartmouth.....	1,620,934	1,900	1,603,318
P C 1968-1024 d/May 29, 1968.....	Province of Nova Scotia Glace Bay Central District.....	18,629	2,379	18,629
P C 1968-1331 d/Jul 17, 1968.....	Province of New Brunswick City of Saint John North End Area.....	11,072,519	322,262	7,096,087
P C 1968-1713 d/Nov 5, 1968.....	Province of New Brunswick Campbellton, Central Business District.....	17,828	8,740	17,828
P C 1968-1333 d/Jul 17, 1968 P C 1971-1165 d/Jun 15, 1971 P C 1971-2555 d/Nov 16, 1971.....	Province of Quebec Quebec Housing Corporation.....	56,186,085	6,742,894	35,135,816
P C 1970-461 d/Mar 17, 1971.....	Province of Ontario City of Cornwall.....	1,200,000	254,177	837,814
P C 1967-1656 d/Aug 30, 1967 P C 1972-506 d/Mar 14, 1972.....	Province of Ontario City of Hamilton Civic Square Area.....	14,511,450	344,374	12,252,239
P C 1964-1429 d/Sept 11, 1964.....	Province of Ontario City of Hamilton North End Project.....	4,707,000	174,100	3,267,778
P C 1970-461 d/Mar 17, 1970.....	Province of Ontario City of Kitchener Downtown Area.....	1,189,805	232,855	275,229
P C 1969-2009 d/Oct 21, 1969 P C 1972-74 d/Jan 18, 1972.....	Province of Ontario City of London Block C—Area.....	3,385,550	531,817	2,636,921
P C 1968-1024 d/May 29, 1968.....	Province of Ontario City of Ottawa Lower Town East.....	15,444,325	1,023,559	9,176,165

URBAN AFFAIRS—Concluded

CENTRAL MORTGAGE AND HOUSING CORPORATION—Concluded

Authority	Agreement with	Estimated Contributions	Payments	To Date
P C 1963-1801 d/Dec 12, 1963				
P C 1965-272 d/Feb 19, 1965.....	Province of Ontario			
	City of Ottawa			
	Rochester Heights.....	2,375,000	407	2,314,004
P C 1969-1574 d/Aug 11, 1969.....	Province of Ontario			
	City of Sault Ste Marie			
	International Bridge Plaza.....	2,303,450	365,996	1,706,928
P C 1967-1341 d/Jul 12, 1977.....	Province of Ontario			
	City of Sault Ste Marie			
	Riverfront Area.....	723,295	331,235	723,295
P C 1967-395 d/Mar 2, 1967.....	Province of Ontario			
	City of Sudbury			
	Borgia Area.....	9,430,099	262,271	8,917,497
P C 1968-1330 d/Jul 17, 1968.....	Province of Ontario			
	City of Thunder Bay.....	2,810,112	213,559	2,678,451
P C 1964-437 d/Mar 26, 1964				
P C 1966-837 d/May 13, 1966.....	Province of Ontario			
	City of Toronto			
	Alexandra.....	7,378,000	55,187	6,019,964
P C 1971-2748 d/Dec 14, 1971.....	Province of Ontario			
	City of Toronto			
	Trefann Court.....	1,041,100	87,562	298,438
P C 1969-1574 d/Aug 11, 1969.....	Province of Ontario			
	City of Niagara Falls.....	278,350	3,665	118,682
P C 1961-1408 d/Sept 28, 1961				
P C 1967-1991 d/Oct 19, 1967.....	Province of Manitoba			
	City of Winnipeg			
	Lord Selkirk Park Area.....	4,375,000	149,022	4,237,009
P C 1970-1502 d/Sept 9, 1970.....	Province of Manitoba			
	City of Winnipeg			
	Midland Railway Area No 2.....	2,000,000	45,197	1,873,645
P C 1972-985 d/May 9, 1972.....	Province of Saskatchewan			
	City of Melville.....	19,750	8,895	16,777
P C 1966-709 d/Apr 21, 1966				
P C 1970-1722 d/Oct 6, 1970.....	Province of Alberta			
	City of Calgary			
	Churchill Park Area			
	Area 1A-1B.....	14,210,964	223,635	5,658,944
P C 1968-2105 d/Nov 19, 1968.....	Province of Alberta			
	City of Medicine Hat.....	659,763	64,603	183,350
P C 1966-940 d/May 26, 1966.....	Province of British Columbia			
	Corporation District of Burnaby.....	421,040	5,153	440,056
P C 1966-2462 d/Dec 29, 1966.....	Province of British Columbia			
	Regional District of East Kootenay			
	Village of Natal.....	1,046,105	43,854	953,198
P C 1969-1648 d/Aug 27, 1969.....	Province of British Columbia			
	District of Surrey			
	Cloverdale Area.....	334,225	5,265	254,859
P C 1960-862 d/Jun 23, 1960.....	Province of British Columbia			
	City of Vancouver			
	False Creek Area.....	2,621,709	97	1,489,682
P C 1964-100 d/Jul 9, 1964.....	Province of British Columbia			
	City of Vancouver			
	Project 2.....	3,000,000	7,608	2,692,472
P C 1967-1656 d/Aug 30, 1967.....	Province of British Columbia			
	City of Vancouver			
	Second Narrows Bridge Area.....	284,400	6,765	268,182
P C 1971-2051 d/Sept 28, 1971.....	Province of British Columbia			
	City of Vancouver			
	Strathcona.....	2,465,000	956,442	1,220,645
P C 1972-326 d/Feb 22, 1972.....	Province of British Columbia			
	City of Vancouver			
	Britannia.....	500,000	150,798	500,000
P C 1971-1878 d/Sept 2, 1971.....	Province of British Columbia			
	City of Victoria			
	Inner Harbour (The Scheme).....	500,000	176,667	500,000
P C 1967-1720 d/Sept 12, 1967.....	Province of British Columbia			
	City of Victoria			
	Inner Harbour (The Area).....	39,900	24,574	39,900

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT

Year Ended March 31, 1974

(in thousands of dollars)

DEPARTMENTS	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatche- wan	Alberta	British Columbia	Total
Agriculture.....	4	141	57	5	1,945	2,201	2,049	6,806	3,942	786	17,936
Energy, Mines and Resources.....	95									11	106
Environment.....	3,068	768	914	374	576	2,140	677	756	536	2,897	12,706
External Affairs.....						240					240
Indian Affairs and Northern Development	1,036					234	266	624			2,160
Industry, Trade and Commerce.....					106	43	45	17	31	74	316
Justice.....	2	84				1,076	136	41	125	303	1,767
Manpower and Immigration.....		46	10	6	87	131	20	105	108		513
National Defence.....	82	19	123	79	828	1,063	136	126	225	305	2,986
National Health and Welfare.....	86,132	15,711	106,555	96,064	197,298	998,207	146,811	125,505	231,053	295,095	2,298,431
Public Works.....		1	3	806		20	2,369		35		3,234
Regional Economic Expansion ⁽¹⁾	10,274	12,694	5,577	15,815	63,873	5,817	6,715	1,955	4,847	1,461	129,028
Secretary of State.....	5,637	1,100	23,287	13,878	248,677	177,731	19,785	14,450	55,613	14,112	574,270
Treasury Board.....			84	64		73		92	87	87	487
Urban Affairs.....					7,845	755					8,600
Total.....	106,330	30,564	136,610	127,091	521,235	1,189,731	179,009	150,477	296,602	315,131	3,052,780

Details on following pages.

⁽¹⁾Does not include the amount of \$1,961 which cannot be allocated by Province.

AGRICULTURE

CROP INSURANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....	134	65	342
Nova Scotia.....	46	52	176
New Brunswick.....			
Quebec.....			
Ontario.....	2,133	784	4,538
Manitoba.....	2,019	1,026	10,447
Saskatchewan.....	6,525	1,004	10,691
Alberta.....	3,864	956	10,940
British Columbia.....	461	257	1,848
Total provinces.....	15,182	4,144	38,982
Northwest Territories.....			
Yukon Territory.....			
Total.....	15,182	4,144	38,982

EXPERIMENTAL CROP INSURANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	1,473	1,070	6,729
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,473	1,070	6,729
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,473	1,070	6,729

CROP LOSS ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	443		443
Ontario.....			
Manitoba.....			
Saskatchewan.....	256		256
Alberta.....	59		59
British Columbia.....	307		307
Total provinces.....	1,065		1,065
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,065		1,065

CONTRIBUTIONS TO 4-H CLUBS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From *Inception (including 1974)
	1974	1973	
Newfoundland.....	4	4	
Prince Edward Island.....	3	3	
Nova Scotia.....	9	9	
New Brunswick.....	4	3	
Quebec.....	23	24	
Ontario.....	68	68	
Manitoba.....	16	15	
Saskatchewan.....	20	21	
Alberta.....	19	19	
British Columbia.....	10	9	
Total provinces.....	176	175	
Northwest Territories.....			
Yukon Territory.....			
Total.....	176	175	

*Information not available.

AGRICULTURE—Concluded

PROGRAMS UNDER \$100,000

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	*1973	
Newfoundland.....			
Prince Edward Island.....	4	7	
Nova Scotia.....	2	5	
New Brunswick.....	1		
Quebec.....	6	5	
Ontario.....			
Manitoba.....	14	12	
Saskatchewan.....	5	10	
Alberta.....		14	
British Columbia.....	8	8	
Total provinces.....	40	61	
Northwest Territories.....			
Yukon Territory.....			
Total.....	40	61	

*Amends reporting in the previous years Public Accounts.

**Information not available.

ENERGY, MINES AND RESOURCES

AEROMAGNETIC SURVEYS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			69
Quebec.....	225	215	2,408
Ontario.....			863
Manitoba.....			673
Saskatchewan.....	22	25	479
Alberta.....			164
British Columbia.....		18	527
Total provinces.....	247	258	5,183
Northwest Territories.....			
Yukon Territory.....			
Total.....	247	258	5,183

CONTROL FIELD SURVEYS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....		29	29
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	15		15
Saskatchewan.....			
Alberta.....		100	100
British Columbia.....	29	197	250
Total provinces.....	44	326	394
Northwest Territories.....			
Yukon Territory.....			
Total.....	44	326	394

ELECTRICAL INTERCONNECTION STUDIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	201		201
Prince Edward Island.....	189		189
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	390		390
Northwest Territories.....			
Yukon Territory.....			
Total.....	390		390

ENERGY, MINES AND RESOURCES—*Concluded*EVALUATION OF THE COAL RESERVES
OF SASKATCHEWAN

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....	297	255	552
Alberta.....			
British Columbia.....			
Total provinces.....	297	255	552
Northwest Territories.....			
Yukon Territory.....			
Total.....	297	255	552

ENVIRONMENT

CANADA LAND INVENTORY

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	21	*4	101
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	114	*738	4,823
Ontario.....		*23	3,098
Manitoba.....	100	*245	2,509
Saskatchewan.....	70	*172	1,661
Alberta.....		*39	1,668
British Columbia.....	393	*657	4,702
Total provinces.....	698	*1,878	18,562
Northwest Territories.....			
Yukon Territory.....			
Total.....	698	*1,878	18,562

*Amends reporting in previous years Public Accounts.

INDUSTRIAL DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	590	659	4,633
Prince Edward Island.....	98	86	475
Nova Scotia.....	293	256	2,151
New Brunswick.....	171	135	1,482
Quebec.....	89	52	752
Ontario.....	27	18	73
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	111	48	213
Total provinces.....	1,379	1,254	9,779
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,379	1,254	9,779

METROPOLITAN TORONTO AND UPPER THAMES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	561	1,034	12,085
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	561	1,034	12,085
Northwest Territories.....			
Yukon Territory.....			
Total.....	561	1,034	12,085

ENVIRONMENT—Continued

CANADA/ONTARIO LOWER GREAT LAKES
AGREEMENT AND SOUTHWESTERN DYKING

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	1,273	468	1,796
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,273	468	1,796
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,273	468	1,796

LAKE WINNIPEG, CHURCHILL,
NELSON RIVER AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	323	510	833
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	323	510	833
Northwest Territories.....			
Yukon Territory.....			
Total.....	323	510	833

CHURCHILL RIVER STUDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....	372		372
Alberta.....			
British Columbia.....			
Total provinces.....	372		372
Northwest Territories.....			
Yukon Territory.....			
Total.....	372		372

SASKATCHEWAN NELSON BASIN BOARD

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....		55	1,544
Saskatchewan.....		55	1,544
Alberta.....		55	1,544
British Columbia.....			
Total provinces.....		165	4,632
Northwest Territories.....			
Yukon Territory.....			
Total.....		165	4,632

ENVIRONMENT—Continued

FRASER RIVER FLOOD CONTROL

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	2,184	1,295	5,662
Total provinces.....	2,184	1,295	5,662
Northwest Territories.....			
Yukon Territory.....			
Total.....	2,184	1,295	5,662

OKANAGAN BASIN AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....	209	398	990
Total provinces.....	209	398	990
Northwest Territories.....			
Yukon Territory.....			
Total.....	209	398	990

SAINT JOHN RIVER BASIN STUDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....	203	314	825
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	203	314	825
Northwest Territories.....			
Yukon Territory.....			
Total.....	203	314	825

CHURCHILL NELSON BASIN STUDIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	150	*140	290
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	150	*140	290
Northwest Territories.....			
Yukon Territory.....			
Total.....	150	*140	290

*Amends reporting in the previous years Public Accounts.

ENVIRONMENT—Continued

MIGRATORY BIRDS CROP DEPREDAATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	78	* 3	81
Saskatchewan.....	288	*17	305
Alberta.....	510	*31	541
British Columbia.....			
Total provinces.....	876	*51	927
Northwest Territories.....			
Yukon Territory.....			
Total.....	876	*51	927

*Amends reporting in the previous years Public Accounts.

SHORE DAMAGE TO PROPERTY ON GREAT LAKES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	279		279
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	279		279
Northwest Territories.....			
Yukon Territory.....			
Total.....	279		279

PREPARATION OF A COMPREHENSIVE WATER
QUALITY PLAN OF THE ST LAWRENCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	373		373
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	373		373
Northwest Territories.....			
Yukon Territory.....			
Total.....	373		373

LOSSES TO FISHERMEN DUE TO SEVERE STORM
JUNE 16 AND 17, 1973

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	441		441
Prince Edward Island.....	670		670
Nova Scotia.....	621		621
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,732		1,732
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,732		1,732

ENVIRONMENT—Concluded**NEWFOUNDLAND BOSTON YORK
EXPLORATORY FISHERY**

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	100		100
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	100		100
Northwest Territories.....			
Yukon Territory.....			
Total.....	100		100

NEWFOUNDLAND VESSEL SUBSIDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	1,916		1,916
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,916		1,916
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,916		1,916

VARIOUS PROGRAMS UNDER \$100,000

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....		5	3,362
Manitoba.....	26	22	66
Saskatchewan.....	26	22	66
Alberta.....	26	22	66
British Columbia.....			
Total provinces.....	78	71	3,560
Northwest Territories.....			
Yukon Territory.....			
Total.....	78	71	3,560

EXTERNAL AFFAIRS**INTERNATIONAL JOINT COMMISSION**

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	240	194	2,093
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	240	194	2,093
Northwest Territories.....			
Yukon Territory.....			
Total.....	240	194	2,093

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

CANADA—ONTARIO CANALS PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	7		7
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	7		7
Northwest Territories.....			
Yukon Territory.....			
Total.....	7		7

CHILD CARE AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	110	128	642
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	110	128	642
Northwest Territories.....			
Yukon Territory.....			
Total.....	110	128	642

COMMUNITY DEVELOPMENT ON AND OFF RESERVE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	1,036	875	5,092
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	50	50	467
Manitoba.....			276
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	1,086	925	5,835
Northwest Territories.....			
Yukon Territory.....			
Total.....	1,086	925	5,835

FOREST FIRE PROTECTION AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	58	38	372
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	58	38	372
Northwest Territories.....			
Yukon Territory.....			
Total.....	58	38	372

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT— Continued

REGISTERED TRAPLINE FUR AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		*From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	31	47	222
Saskatchewan.....		60	
Alberta.....			
British Columbia.....			
Total provinces.....	31	107	222
Northwest Territories.....			
Yukon Territory.....	10	10	120
Total.....	41	117	342

*Complete information not available.

ROADS ON AND TO RESERVES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		*From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	125	181	833
Saskatchewan.....	414	325	
Alberta.....			
British Columbia.....			
Total provinces.....	539	506	833
Northwest Territories.....			
Yukon Territory.....			
Total.....	539	506	833

*Complete information not available.

NATURAL RESOURCES AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	119	120	1,009
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	119	120	1,009
Northwest Territories.....			
Yukon Territory.....			
Total.....	119	120	1,009

VOCATIONAL AND TECHNICAL TRAINING

(in thousands of dollars)

Provinces and Territories	Year ended March 31		*From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			27
Manitoba.....			
Saskatchewan.....	210	152	
Alberta.....			
British Columbia.....			
Total provinces.....	210	152	27
Northwest Territories.....			
Yukon Territory.....			
Total.....	210	152	27

*Complete information not available.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT— Concluded

WINTER PROJECTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....		40	40
Prince Edward Island.....		29	35
Nova Scotia.....		36	45
New Brunswick.....			50
Quebec.....	40	120	160
Ontario.....		93	152
Manitoba.....		18	18
Saskatchewan.....		22	54
Alberta.....			37
British Columbia.....		1	68
Total provinces.....	40	359	659
Northwest Territories.....			9
Yukon Territory.....			4
Total.....	40	359	672

TRAVEL INDUSTRY DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	66	27	93
Ontario.....	43	80	123
Manitoba.....	45	1	46
Saskatchewan.....	17	4	21
Alberta.....	31	12	43
British Columbia.....	74	9	83
Total provinces.....	276	133	409
Northwest Territories.....			
Yukon Territory.....			
Total.....	276	133	409

JUSTICE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	2		2
Prince Edward Island.....	84		84
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....	1,076		1,076
Manitoba.....	136		136
Saskatchewan.....	41		41
Alberta.....	125		125
British Columbia.....	303		303
Total provinces.....	1,767		1,767
Northwest Territories.....	37	22	59
Yukon Territory.....			
Total.....	1,804	22	1,826

MANPOWER AND IMMIGRATION

AGRICULTURAL MANPOWER

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....	7	7	19
Nova Scotia.....	4	10	97
New Brunswick.....	6	5	23
Quebec.....	32	11	219
Ontario.....	121	109	504
Manitoba.....	3	37	109
Saskatchewan.....		16	30
Alberta.....	67	51	355
British Columbia.....		4	16
Total provinces.....	240	250	1,372
Northwest Territories.....			
Yukon Territory.....			
Total.....	240	250	1,372

MANPOWER AND IMMIGRATION—Concluded

FEDERAL-PROVINCIAL HEALTH AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			6
New Brunswick.....			
Quebec.....			
Ontario.....	1	24	156
Manitoba.....			
Saskatchewan.....			2
Alberta.....			
British Columbia.....			13
Total provinces.....	1	24	177
Northwest Territories.....			
Yukon Territory.....			
Total.....	1	24	177

STRATEGIC PLANNING AND RESEARCH

GRANTS TRAINING RESEARCH

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....	39		56
Nova Scotia.....	6		37
New Brunswick.....			20
Quebec.....	55		605
Ontario.....	9	(5)	448
Manitoba.....	17	11	98
Saskatchewan.....	105		105
Alberta.....	41	15	80
British Columbia.....			
Total provinces.....	272	21	1,449
Northwest Territories.....			
Yukon Territory.....			
Total.....	272	21	1,449

NATIONAL DEFENCE

CONTRIBUTIONS TO PROVINCES AND MUNICIPALITIES FOR CIVIL DEFENCE PURPOSES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	82	83	914
Prince Edward Island.....	19	20	271
Nova Scotia.....	123	138	2,343
New Brunswick.....	79	42	1,336
Quebec.....	828	831	13,645
Ontario.....	1,063	1,072	17,703
Manitoba.....	136	139	2,521
Saskatchewan.....	126	131	2,117
Alberta.....	225	226	5,344
British Columbia.....	305	300	6,152
Total provinces.....	2,986	2,982	52,346
Northwest Territories.....	14	18	134
Yukon Territory.....			
Total.....	3,000	3,000	52,480

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM

HEALTH RESOURCES FUND ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	9,788*†	5,880	16,739
Prince Edward Island.....		60	634
Nova Scotia.....		771	18,816
New Brunswick.....	391*	642	5,093
Quebec.....	10,453	727	53,148
Ontario.....	9,927	15,346	105,000
Manitoba.....	1,895	4,926	9,021
Saskatchewan.....	1,241	2,818	11,382
Alberta.....	3,299	5,116	23,263
British Columbia.....		607	10,947
Total provinces.....	36,994	36,893	254,043
Northwest Territories.....	6	107	113
Yukon Territory.....			
Total.....	37,000	37,000	254,156

*Includes additional contributions from the \$25 million Atlantic portion of the fund as follows:

Newfoundland.....	3,411
New Brunswick.....	130
	3,541

†Includes an additional contribution of \$3,257,825 from the \$75 million portion of the fund.

See also Miscellaneous Payments by Provinces.

NATIONAL HEALTH AND WELFARE—Continued

HEALTH CARE PROGRAM

RESEARCH AND DEMONSTRATIONS IN THE FIELD OF PUBLIC HEALTH

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....		45	427
Prince Edward Island.....			255
Nova Scotia.....		386	2,482
New Brunswick.....		95	487
Quebec.....		1,489	12,615
Ontario.....		1,224	14,053
Manitoba.....		553	4,769
Saskatchewan.....		289	3,059
Alberta.....		207	2,145
British Columbia.....		492	5,032
Total provinces.....		4,780	45,324
Northwest Territories.....		19	123
Yukon Territory.....			
Total.....		4,799	45,447

Contributions previously made under this program are now consolidated with the contributions to persons and agencies to support activities of national importance for the improvement of health services under the National Health Grant Rules.

HEALTH CARE PROGRAM

TRAINING OF HEALTH PERSONNEL

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	62	59	1,319
Prince Edward Island.....	21	21	316
Nova Scotia.....	77	85	1,638
New Brunswick.....	72	71	1,152
Quebec.....	616	588	5,515*
Ontario.....	785	805	10,363
Manitoba.....	101	103	1,579
Saskatchewan.....	102	99	1,491
Alberta.....	154	165	2,451
British Columbia.....	165	160	2,349
Total provinces.....	2,155	2,156	28,173
Northwest Territories.....	7		45
Yukon Territory.....			1
Total.....	2,162	2,156	28,219

*In respect to the fiscal years 1965-66 to 1971-72 inclusive, the province of Quebec was reimbursed under the provision of the Established Programs (Interim Arrangements) Act.

HEALTH CARE PROGRAM

MEDICAL CARE ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	16,710	15,282	68,080
Prince Edward Island.....	3,547	3,206	10,459
Nova Scotia.....	24,832	22,555	99,506
New Brunswick.....	20,064	18,489	58,147
Quebec.....	185,385	175,221	576,541
Ontario.....	243,341	224,975	911,465
Manitoba.....	31,185	30,181	129,837
Saskatchewan.....	27,712	26,627	131,212
Alberta.....	52,700	48,004	204,990
British Columbia.....	70,697	64,710	305,151
Total provinces.....	676,173	629,250	2,495,388
Northwest Territories.....	1,136	1,067	3,117
Yukon Territory.....	638	486	1,124
Total.....	677,947	630,803	2,499,629

See also Miscellaneous Payments by Provinces.

HEALTH CARE PROGRAM

HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	34,561	30,594	241,295
Prince Edward Island.....	6,911	6,238	48,009
Nova Scotia.....	53,245	47,154	379,531
New Brunswick.....	43,252	39,293	303,516
Quebec ⁽¹⁾			394,850
Ontario.....	530,048	485,046	3,701,986
Manitoba.....	73,925	64,445	499,276
Saskatchewan.....	60,212	55,194	486,449
Alberta.....	119,764	105,803	807,085
British Columbia.....	140,276	123,311	945,590
Total provinces.....	1,062,194	957,078	7,807,587
Northwest Territories.....	2,409	2,510	15,209
Yukon Territory.....	1,123	932	7,155
Total.....	1,065,726	960,520	7,829,951

⁽¹⁾No contribution is shown to Quebec since the compensation of that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

NATIONAL HEALTH AND WELFARE—Continued

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

OLD AGE ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	11 CR	11 CR	23,725
Prince Edward Island.....			3,850
Nova Scotia.....	1 CR	3 CR	25,002
New Brunswick.....	1 CR	2 CR	27,382
Quebec.....	24 CR	15	132,413
Ontario.....	14 CR	19 CR	103,647
Manitoba.....	3 CR	4 CR	25,202
Saskatchewan.....	1 CR	3 CR	24,166
Alberta.....	3 CR	6 CR	29,669
British Columbia.....	5 CR	1 CR	36,537
Total provinces.....	63 CR	34 CR	431,593
Northwest Territories.....	1 CR	1 CR	682
Yukon Territory.....			155
Total.....	64 CR	35 CR	432,430

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

BLIND PERSONS ALLOWANCES

(in thousands of dollars)

Provinces and Territories	Number of recipients March, 1974	Year ended March 31		From Inception (including 1974)
		1974	1973	
Newfoundland.....	273	193	218	4,729
Prince Edward Island..	48	32	32	849
Nova Scotia.....	398	274	295	7,995
New Brunswick.....	341	231	250	7,294
Quebec ⁽¹⁾	312	2 CR		17,868
Ontario.....	81	28	37	13,573
Manitoba.....	122	70	83	3,838
Saskatchewan.....	32	22	25	3,192
Alberta.....	161	116	130	4,509
British Columbia.....	31	120	278	5,747
Total provinces.....	1,799	1,084	1,348	69,594
Northwest Territories..	13	15	19	383
Yukon Territory.....	2	2	3	51
Total.....	1,814	1,101	1,370	70,028

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

DISABLED PERSONS ALLOWANCES

(in thousands of dollars)

Provinces and Territories	Number of recipients March, 1974	Year ended March 31		From Inception (including 1974)
		1974	1973	
Newfoundland.....	16	7	10	6,445
Prince Edward Island..	4	2	3	3,030
Nova Scotia.....	183	101	130	15,196
New Brunswick.....	1,743	791	837	14,606
Quebec ⁽¹⁾	556	14 CR		70,049
Ontario.....	168	72	99	60,519
Manitoba.....	220	99	121	8,231
Saskatchewan.....	46	20	26	5,978
Alberta.....	1,198	538	580	11,939
British Columbia.....	216	606	1,165	15,383
Total provinces.....	4,350	2,222	2,971	211,376
Northwest Territories..	16	12	16	188
Yukon Territory.....	3	2	2	25
Total.....	4,369	2,236	2,989	211,589

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

CANADA ASSISTANCE PLAN

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	24,669	26,016	157,464
Prince Edward Island.....	5,134	4,398	24,920
Nova Scotia.....	27,718	22,195	125,495
New Brunswick.....	30,101	22,944	117,401
Quebec ⁽¹⁾		505	505
Ontario.....	207,272	210,492	1,162,324
Manitoba.....	37,895	36,204	187,403
Saskatchewan.....	35,354	30,596*	159,761
Alberta.....	52,656	53,049	274,213
British Columbia.....	83,340	68,486*	401,618
Total provinces.....	504,139	474,885	2,611,104
Northwest Territories.....	1,373		1,373
Yukon Territory.....	763	697	2,680
Total.....	506,275	475,582	2,615,157

*Amends reporting in the previous year's Public Accounts.

NATIONAL HEALTH AND WELFARE—Concluded

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

UNEMPLOYMENT ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			46,093
Prince Edward Island.....			3,190
Nova Scotia.....			14,884
New Brunswick.....			12,211
Quebec ⁽¹⁾			231,690
Ontario.....	2CR	105	198,422
Manitoba.....			42,163
Saskatchewan.....			36,667
Alberta.....	28	49	61,136
British Columbia.....			140,779
Total provinces.....	26	154	787,235
Northwest Territories.....	477	908	3,635
Yukon Territory.....		7 CR	676
Total.....	503	1,055	791,546

⁽¹⁾ No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

WELFARE SERVICES PROGRAM—
NATIONAL WELFARE GRANTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	2		33
Prince Edward Island.....		1	42
Nova Scotia.....	3	4	89
New Brunswick.....	14	13	125
Quebec.....			
Ontario.....	13	44	1,216
Manitoba.....			5
Saskatchewan.....		4	77
Alberta.....	15	14	176
British Columbia.....	9	9	243
Total provinces.....	56	89	2,006
Northwest Territories.....	11		233
Yukon Territory.....			85
Total.....	67	89	2,324

See also Miscellaneous Payments by Provinces.

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

GUARANTEED INCOME EXPERIMENTAL PROJECTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....			
Ontario.....			
Manitoba.....	615		615
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	615		615
Northwest Territories.....			
Yukon Territory.....			
Total.....	615		615

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

VOCATIONAL REHABILITATION OF
DISABLED PERSONS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	62	69	328
Prince Edward Island.....	46	19	144
Nova Scotia.....	100	279	1,288
New Brunswick.....	87	212	900
Quebec.....			
Ontario.....	6,588	4,242	23,419
Manitoba.....	856	654	5,382
Saskatchewan.....	807	786	4,741
Alberta.....	1,081	858	3,609
British Columbia.....	366	331	1,774
Total provinces.....	9,993	7,450	41,585
Northwest Territories.....			5
Yukon Territory.....			
Total.....	9,993	7,450	41,590

This program was transferred to this Department from the Department of Manpower and Immigration effective April 1, 1973. The "From Inception" column includes payments made by the Department of Manpower and Immigration.

PUBLIC WORKS

SUMMARY OF PROGRAMS AS
DETAILED BELOW

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island ⁽¹⁾	1		1
Nova Scotia ⁽²⁾	3	115	118
New Brunswick ⁽³⁾	806	461	1,273
Quebec.....			
Ontario ⁽⁴⁾	20	17*	89
Manitoba ⁽⁵⁾	2,369	2,483	4,861
Saskatchewan.....			
Alberta ⁽⁶⁾	35	44	79
British Columbia.....			
Total provinces.....	3,234	3,120	6,421
Northwest Territories.....			
Yukon Territory.....			
Total.....	3,234	3,120	6,421

*Amends Reporting in 1972-73 Public Accounts.

⁽¹⁾Albany Interchange Lighting.⁽²⁾Lease at Johnson Building, Barrington Street, Halifax, NS for Information Canada.⁽³⁾Matapedia—Interprovincial Bridge between New Brunswick and Quebec.⁽⁴⁾Maintenance cost of Perley Bridge. Agreement that Federal Government pay 75%, Ontario Government 25%. Maintenance cost of McDonald-Cartier Bridge. Agreement that Federal Government pay 33½%, Ontario Government 66½%.⁽⁵⁾Project Churchill—Cost sharing agreement with Province of Manitoba for construction services and social infrastructures at Churchill, Manitoba.⁽⁶⁾Sylvan Lake, Alberta—wharf replacement.

REGIONAL ECONOMIC EXPANSION

SUMMARY OF PROGRAMS AS
DETAILED BELOW

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	10,274	8,887	51,275
Prince Edward Island.....	12,694	12,366	52,602
Nova Scotia.....	5,577	8,544	87,475
New Brunswick.....	15,815	9,598	66,695
Quebec.....	63,873	45,925	203,016
Ontario.....	5,817	6,825	45,541
Manitoba.....	6,715	6,808	51,254
Saskatchewan.....	1,955	530	23,350
Alberta.....	4,847	1,911	21,137
British Columbia.....	1,461	783	11,961
Total provinces.....	129,028	102,177	614,306
Northwest Territories.....			
Yukon Territory.....			
Not allocated by Province ⁽¹⁾	1,961		2,112
Total.....	130,989	102,177	616,418

Includes programs in respect to Fund for Rural Economic Development (FRED), Agricultural and Rural Development Act (ARDA), Special areas infrastructure and Highways, General Development Agreements and federal-provincial research programs.

⁽¹⁾The amount of \$1,961 not allocated includes payments to the Council of Maritime Premiers for Maritime Resource Management Services and Land Surveying and Mapping Programs which benefit all Atlantic Provinces.

SECRETARY OF STATE

POST-SECONDARY EDUCATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	5,443	6,219	33,536
Prince Edward Island.....	916	1,365	8,228
Nova Scotia.....	22,486	17,054	99,337
New Brunswick.....	7,317	8,047	43,185
Quebec.....	196,070	179,439	834,110
Ontario.....	153,637	161,744	857,767
Manitoba.....	17,699	19,976	104,705
Saskatchewan.....	13,820	14,221	98,681
Alberta.....	54,670	53,745	314,392
British Columbia.....	13,083	19,288	97,059
Total provinces.....	485,141	481,098	2,491,000
Northwest Territories.....			
Yukon Territory.....			
Total.....	485,141	481,098	2,491,000

SECRETARY OF STATE—Concluded

BILINGUALISM DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....	194	224	723
Prince Edward Island.....	184	228	642
Nova Scotia.....	794	951	3,366
New Brunswick.....	6,561	5,881	22,877
Quebec.....	52,481	36,633	159,462
Ontario.....	23,291	18,380	75,307
Manitoba.....	2,060	1,189	5,233
Saskatchewan.....	621	763	2,414
Alberta.....	884	1,052	3,851
British Columbia.....	1,019	820	3,742
Total provinces.....	88,089	66,121	277,617
Northwest Territories.....			
Yukon Territory.....			
Total.....	88,089	66,121	277,617

CITIZENSHIP AND LANGUAGE INSTRUCTIONS FOR IMMIGRANTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....	7	3	24
New Brunswick.....			2
Quebec.....	115	234	536
Ontario.....	730	500	3,720
Manitoba.....	15	3	58
Saskatchewan.....	5	10	20
Alberta.....	52		71
British Columbia.....	10	25	148
Total provinces.....	934	775	4,579
Northwest Territories.....			
Yukon Territory.....			
Total.....	934	775	4,579

LANGUAGE TEXTS FOR CITIZENSHIP CLASSES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			4
New Brunswick.....			
Quebec.....	11	40	84
Ontario.....	73	71	477
Manitoba.....	4	3	18
Saskatchewan.....	4		18
Alberta.....	7	6	39
British Columbia.....			36
Total provinces.....	99	120	676
Northwest Territories.....			
Yukon Territory.....			
Total.....	99	120	676

CITIZENSHIP DEVELOPMENT, INDIAN PARTICIPATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			26
Quebec.....			
Ontario.....	7	43	277
Manitoba.....		54	131
Saskatchewan.....		80	157
Alberta.....			
British Columbia.....			
Total provinces.....	7	177	591
Northwest Territories.....			
Yukon Territory.....	15	15	45
Total.....	22	192	636

TRANSPORT

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....	7		7
New Brunswick.....			
Quebec.....			
Ontario ⁽¹⁾	100		100
Manitoba.....			
Saskatchewan ⁽²⁾	4	13	17
Alberta.....			
British Columbia.....			
Total provinces.....	111	13	124
Northwest Territories.....			
Yukon Territory.....			
Total.....	111	13	124

⁽¹⁾ Cost sharing contract between Her Majesty the Queen (Ministry of Transport—TDA) the Municipality of Metropolitan Toronto and the Province of Ontario re Urban Transportation Research.

⁽²⁾ The cost of the Agreement with the City of Regina re Dial-A-Bus feasibility was shared among the Ministry of Transport (TDA), the City of Regina and the Province of Saskatchewan.

TREASURY BOARD

NATIONAL RESEARCH COUNCIL
TECHNICAL INFORMATION SERVICES

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....	84	80	649
New Brunswick.....	64	61	471
Quebec.....			
Ontario.....	73	70	1,053
Manitoba.....			
Saskatchewan.....	92	80	681
Alberta.....	87	83	721
British Columbia.....	87	82	738
Total provinces.....	487	456	4,313
Northwest Territories.....			
Yukon Territory.....			
Total.....	487	456	4,313

NOTE: The information reported refers to payments by the National Research Council to the research councils of certain provinces for technical information and support services. In view of the fact that these payments have previously been included in reports on federal-provincial shared-cost programs, they have again been included in this report. However, in the absence of a precise definition of a federal-provincial shared-cost program, there is some doubt as to whether or not these payments should be classified as such or only as contracts for services.

URBAN AFFAIRS

NATIONAL CAPITAL COMMISSION

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1974)
	1974	1973	
Newfoundland.....			
Prince Edward Island.....			
Nova Scotia.....			
New Brunswick.....			
Quebec.....	7,845 ⁽¹⁾	5,790	16,130
Ontario.....	755 ⁽²⁾	2,697	4,109
Manitoba.....			
Saskatchewan.....			
Alberta.....			
British Columbia.....			
Total provinces.....	8,600	8,487	20,239
Northwest Territories.....			
Yukon Territory.....			
Total.....	8,600	8,487	20,239

⁽¹⁾ Includes \$7,210 thousand for road network (\$4,467 thousand in 1973) and \$635 thousand for sewers and watermain (\$1,237 thousand in 1973).

⁽²⁾ Includes \$755 thousand for sewers and watermain (\$2,689 thousand in 1973).

SECTION 35

1973-74
PUBLIC ACCOUNTS

Further Details of Standard Object of Expenditures

*(excluding Professional and Special Services,
Construction and Acquisition of Land,
Buildings and Equipment,
Machinery and Equipment)*

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Salaries, Wages and Other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from January 1, 1972:

	Annual salary rate
Chief Justice of Canada.....	\$50,000
Puisne Judges (Supreme Court).....	45,000
Chief Justices of Federal Court.....	44,000
Associate Chief Justices of Federal Court.....	44,000
Puisne Judges (Federal Court).....	40,000
Chief Justice, Superior Courts.....	42,000
Associate Chief Justice, Superior Courts.....	42,000
Puisne Judges, Superior Courts.....	38,000
Chief Judges, County and District Courts.....	30,000
Judges, County and District Courts.....	28,000
Judges, Supreme Courts of Territories.....	40,000

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages \$275,389,966; overtime \$7,026,183; casual civilian employees \$27,385,981.

OTHER PERSONNEL

Premium pay \$5,992,173; gratuities—retiring, leave and death \$1,690,078; allowances to civilian administrative staffs \$768,914; government contribution to PSSA and PSSRB \$24,693,000.

PAY OF THE FORCES

Regular force personnel \$805,345,000; reserve force personnel on class "A" reserve service with the reserves \$10,144,673; reserve force personnel on class "B" reserve service with the reserves \$5,702,252; cadet instructors list officers, civil instructors on class "A" reserve service \$2,405,252; cadet instructors list officers, civilian instructors and reserve force on class "B" service with cadets \$3,250,882; seconded regular force personnel \$1,077,513.

OTHER PERSONNEL

Allowances and other benefits—regular force personnel and reserve force personnel on class "A" reserve service with the reserves \$37,265,000; regular force personnel on terminal leave \$14,902,000; claims for education of dependents—regular force \$461,140; gratuities—short service commission \$354,862; training bonuses to cadets \$445,088; allowance when a ship is temporarily evacuated due to disruption of essential services—regular force personnel \$417,451; claims for separation expense—regular force personnel \$571,833; unemployment insurance—employers share \$4,927,105; severance pay—military personnel \$11,884,379.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian forces superannuation account \$87,080,056; government's contribution to the Canada pension plan and Quebec pension plan \$7,532,455; amortization of deferred charges less credits from additional interest—Canadian forces superannuation account \$150,417,525; payments under the Supplementary Retirement Benefits Act \$3,141,561; regular forces

death benefit account \$595,158; government's contribution to the Canadian forces supplementary retirement benefit account \$4,161,985.

PAY AND ALLOWANCES

Rates as detailed in the following statement were in effect as at March 31, 1974, under authority of Treasury Board Minutes, for the Regular Force, T B's 722849, 722850 and 722851 of October 25, 1973, T B 722863 of November 1, 1973, T B 724071 of December 13, 1973, and for the Reserve Force T B 724072 of December 13, 1973. The rates were effective January 1, 1973 for General Officers, Medical Officers in the rank of Brigadier-General and Major-General, Dental Officers in the rank of Brigadier-General, Legal Officers in the rank of Brigadier-General and Colonel; July 1, 1973, for Medical and Dental Officers in the rank of Colonel and below; January 1, 1974 for Legal Officers in the rank of Lieutenant-Colonel and below; October 1, 1973 for all other officers and for other ranks. The rates of pay for the Reserve Force were effective January 1, 1974. The Chief of the Defence Staff is paid a consolidated rate of pay within the range of \$42,000 to \$49,500 per annum effective January 1, 1973 under authority of Order in Council PC/CP1973-3708 of December 4, 1973. Rates for Officer Cadets were approved under authority of PC 1973-3/3490 of November 6, 1973, with effect from October 1, 1973.

Unless otherwise stated, the rates of pay quoted are monthly rates.

REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE

General Officers	Annual Range	
	Minimum	Maximum
Rank		
Lieutenant-General.....	\$30,250 00	\$38,250 00
Major-General.....	26,750 00	33,750 00
Brigadier-General.....	23,500 00	30,000 00

Medical Officers	Annual Range	
	Minimum	Maximum
Rank		
Major-General	\$34,500 00	\$38,250 00
Brigadier-General.....	33,500 00	37,000 00

Dental Officers	Annual Range	
	Minimum	Maximum
Rank		
Brigadier-General	\$31,000 00	\$34,000 00

Legal Officers	Annual Range	
	Minimum	Maximum
Rank		
Brigadier-General	\$29,500 00	\$34,500 00
Colonel.....	24,850 00	32,000 00
Lieutenant-Colonel.....	22,000 00	32,000 00
Major.....	17,400 00	24,700 00
Captain.....	10,900 00	21,700 00

SEPARATION EXPENSE

Separation Expense is paid to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the

Salaries, Wages and Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, in amounts up to \$300.00 for an officer, or up to \$255.00 for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are (a) \$30.00 for an officer; (b) \$22.50 for a man above the rank of Corporal; and (c) \$15.00 for a man of the rank of Corporal and below.

CLOTHING UPKEEP ALLOWANCE

An officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are \$8.00 a month for female members and \$7.00 a month for male members.

AIR DUTY ALLOWANCE

Air Duty Allowance is paid to an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service who is not in receipt of Parachutist Allowance and who is: (a) a pilot below the rank of Colonel or is qualified in the operation of aircraft or airborne equipment and who is employed in a flying position designated by the Minister of National Defence, or undergoing flying training to become a pilot, at the rate of \$75.00 a month; or (b) qualified in the operation of airborne equipment and is employed in a flying position designated by the Minister, or is undergoing flying training to become qualified, other than as a pilot, in the operation of aircraft equipment, at the rate of \$45.00 a month.

CASUAL AIR DUTY ALLOWANCE

T B 722853 October 25, 1973, authorized effective October 1, 1973, payment of Casual Air Duty Allowance to an officer or man who is not entitled to Air Duty Allowance, for each day during any part of which he performs duty in an airborne aircraft other than as a parachutist or as a passenger, in the amount of \$7.50 a day if the duty performed is of a kind designated by the Minister of National Defence, or \$4.50 a day otherwise, up to a maximum of \$75.00 or \$45.00 respectively in a calendar month.

SUBMARINE ALLOWANCE

T B 673196 September 28, 1967, as amended by T B 722854 October 25, 1973, provided that an officer or man is entitled to submarine allowance at the rate prescribed in: (a) column (A) of the table hereunder if he is qualified for duty in and is (i) posted to a submarine, or (ii) is not posted, but is serving in a submarine; or (b) column (B) of the table hereunder when he is undergoing submarine training at sea; or (c) column (C) of the table hereunder, when he is undergoing a training course ashore of more than six months duration designated by, and under such conditions as prescribed by, the Chief of the Defence Staff, if immediately prior to commencing that training course he was receiving the allowance under (a) (i) above, or is filling an annotated position as designated in orders issued by the Chief of the Defence Staff; or (d) column (D) of the table hereunder, to a maximum of \$90.00 a month, if he is not entitled to the allowance prescribed in (a), (b) or (c) above, for each day on which he performs duty in a submarine at sea. Rates effective October 1, 1973.

Rank	Monthly Rates			Daily Rate
	Column "A"	Column "B"	Column "C"	Column "D"
Lieutenant and above.....	\$240 00	\$180 00	\$120 00	\$9 00
Second Lieutenant and Officer Cadet.....				9 00
Master Warrant Officer & Chief Warrant Officer..	240 00	140 00	80 00	9 00
Corporal to Warrant Officer, inclusive.....	180 00	140 00	80 00	9 00
Private, Pay Level 4.....	180 00	140 00	80 00	9 00
Private, Pay Level 1, 2 or 3.....	120 00	90 00	60 00	9 00

EXCEPTIONAL HAZARD ALLOWANCE

An allowance of \$50.00 per incident is paid to an officer or man who, having been ordered to do so, carries out normal disposal procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

FOREIGN DUTY ALLOWANCE

This allowance is payable to members of the Canadian Forces serving outside Canada who are not entitled to Foreign Service Allowances. The monthly rate of Foreign Duty Allowance is \$50.00 plus an amount ranging between \$37.50 and \$100.00 dependent upon the Post Rating Level allocated by the Minister of National Defence.

ISOLATION ALLOWANCE

Isolation Allowance is paid to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and, subject to a scaled classification assigned to the isolated post from time to time by the Treasury Board, could range monthly from \$38.50 to \$440.50 for accompanied personnel and from \$22.00 to \$259.00 a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

An officer or man posted to a ship other than a submarine, or to any comparable vessel of a force other than the Canadian Forces, is entitled to sea duty allowance at the rate prescribed for his rank shown in the table hereunder:

Rank	Monthly Rate
Captain and above.....	\$ 75 00
Lieutenant (Higher Rate).....	75 00
Lieutenant (Lower Rate).....	30 00
Second Lieutenant and Officer Cadet.....	30 00
Master Warrant Officer and Chief Warrant Officer....	90 00
Corporal to Warrant Officer, inclusive.....	75 00
Private, Pay Level 4.....	75 00
Private, Pay Level 1, 2 or 3.....	30 00

PARACHUTIST ALLOWANCE

An officer or man who is not entitled to air duty allowance is, while undergoing parachutist training or filling a designated position requiring parachute jumping, entitled to parachutist allowance at the rate of \$60.00 a month. An officer in receipt of pay as a pilot or navigator, is not entitled to parachutist allowance.

Salaries, Wages and Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

DIVING ALLOWANCE

An officer or man is entitled to diving allowance; (a) at the rate of \$150.00 per month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (b) at the rate of \$75.00 a month if he is undergoing training to become a clearance diving officer or clearance diver; or (c) at the rate of \$30.00 a month if he is filling a designated position requiring the specialty a ship's diver or shallow water diver or is undergoing training to become a ship's diver of shallow water diver.

ALLOWANCES UNDER FOREIGN SERVICE ALLOWANCE REGULATIONS

T B 711190 May 4, 1972, effective May 4, 1972, as amended by T B 722852 November 1, 1973 authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada; foreign service allowance—based on the cost of living at the place of duty, the rank and marital status of

serving member; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the primary or secondary school education of dependent children not over 21 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; educational travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year; dislocation allowance—payable to a member on posting to a place of duty outside Canada and the USA at the rate of \$325.00 if accompanied and \$175.00 if unaccompanied, and on return \$75.00 and \$25.00; post differential allowance—payable to a member serving at a place for which the Treasury Board has prescribed a post differential number at a rate ranging from \$33.33 to \$83.33 per month; clothing allowance based on salary, number of dependants, and length of time served at a tropical post, payable to a member on posting to a non-tropical post.

[illegible]

Salaries, Wages and Other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

Rank	Pay Level	Incentive Pay Category	Pay Field		
			A	B	C
Chief Warrant Officer.....	8	Basic	1171	1185	1231
	8	1	1187	1201	1247
	8	2	1203	1217	1263
	8	3	1219	1233	1279
	8	4	1235	1249	1295
Master Warrant Officer.....	7	Basic	1044	1073	1140
	7	1	1057	1086	1153
	7	2	1070	1099	1166
	7	3	1083	1112	1179
	7	4	1096	1125	1192
Warrant Officer.....	6B	Basic	929	970	1058
	6B	1	940	981	1069
	6B	2	951	992	1080
	6B	3	962	1003	1091
	6B	4	973	1014	1102
Sergeant.....	6A	Basic	823	873	983
	6A	1	833	883	993
	6A	2	843	893	1003
	6A	3	853	903	1013
	6A	4	863	913	1023
Master Corporal.....	5B	Basic	717	769	877
	5B	1	729	781	889
	5B	2	741	793	901
	5B	3	753	805	913
	5B	4	765	817	925
Corporal.....	5A	Basic	692	744	852
	5A	1	704	756	864
	5A	2	716	768	876
	5A	3	728	780	888
	5A	4	740	792	900
Private.....	4	Basic	509	544	609
	4	1	568	603	668
Private.....	3	Basic	421	443	452
	3	1	444	466	475
Private.....	2	Basic	355	355	355
Private.....	1	Basic	330	330	330

Salaries, Wages and Other Personnel Costs (1)—Concluded

NATIONAL DEFENCE—Continued

RESERVE FORCE ON CLASS "A" AND "B"
RESERVE SERVICE

(Rates of pay indicated are daily rates)

Rank	Incentive Pay Category	Less than 6 Hours	6 Hours or More
Chief Warrant Officer.....		13 00	28 00
Master Warrant Officer.....		11 00	25 00
Warrant Officer.....		10 00	23 00
Sergeant.....		8 50	20 00
Corporal.....	Basic	7 50	16 00
	1	7 50	17 00
	2	7 50	18 00
	3	7 50	19 00
Private.....	Basic	5 50	12 00
	1	6 50	14 00
	2	6 50	15 00

Rank	Speciality	Less Than 6 Hours	6 Hours or More
Lieutenant-General.....		37 00	86 00
Major-General.....		33 00	77 00
Brigadier-General.....	Regular	30 00	70 00
	Legal	33 00	75 00
Colonel.....	Regular	24 50	57 00
	Medical	33 00	76 00
	Dental	29 00	67 00
	Legal	28 00	65 00
Lieutenant-Colonel.....	Regular	20 00	47 00
	Medical	30 00	69 00
	Dental	26 00	60 00
	Legal	22 00	51 00
Major.....	Regular	17 00	39 00
	Medical	27 00	62 00
	Dental	22 00	51 00
	Legal	17 00	38 00
Captain.....	Regular	13 00	28 00
	Medical	19 00	44 00
	Dental	18 00	41 00
	Legal	12 00	27 00
Lieutenant (Commissioned from Ranks).....		12 00	26 00
Lieutenant.....		10 00	23 00
2nd Lieutenant.....		7 50	16 00

PARLIAMENT

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES
TO MINISTERS

Names	Parliamentary Secretary to:	Amount
Breau H.....	Minister of Industry Trade and Commerce..... April 1, 1973 to December 21, 1973	\$3,892
	Minister of Energy, Mines and Resources January 1, 1974 to March 31, 1974	
Cafik N.....	Minister of National Health and Welfare April 1, 1973 to December 21, 1973	3,892
	January 1, 1974 to March 31, 1974	
Comtois J R	Minister of Finance..... April 1, 1973 to December 21, 1973	3,892
	January 1, 1974 to March 31, 1974	
Corriveau L.....	Minister of Agriculture..... April 1, 1973 to December 21, 1973	3,892
	January 1, 1974 to March 31, 1974	
De Bané P.....	Secretary of State for External Affairs..... April 1, 1973 to December 21, 1973	3,892
	Minister of Consumer and Corporate Affairs January 1, 1974 to March 31, 1974	
Foster M.....	President of the Privy Council January 1, 1974 to March 31, 1974	1,000
Guay R J A.....	Minister of Justice..... April 1, 1973 to December 21, 1973	3,892
	Minister of Industry, Trade and Commerce January 1, 1974 to March 31, 1974	
Guay J P	Minister of Transport..... April 1, 1973 to December 21, 1973	3,892
	January 1, 1974 to March 31, 1974	
Hopkins L.....	Minister of National Defence..... April 1, 1973 to December 21, 1973	3,892
	January 1, 1974 to March 31, 1974	
McGuigan M.....	Minister of Manpower and Immigration.. April 1, 1973 to December 21, 1973	3,892
	January 1, 1974 to March 31, 1974	
Marceau G.....	Secretary of State..... April 1, 1973 to December 21, 1973	3,893
	Minister of Justice January 1, 1974 to March 31, 1974	
Marchand L S.	Minister of Indian Affairs and Northern Development..... April 1, 1973 to December 21, 1973	3,893
	January 1, 1974 to March 31, 1974	
Prudhomme M.	Minister of Regional Economic Expansion..... April 1, 1973 to December 21, 1973	3,893
	January 1, 1974 to March 31, 1974	
Reid J.....	President of the Privy Council..... April 1, 1973 to December 21, 1973	3,893
	January 1, 1974 to March 31, 1974	
Rompkey W.....	Minister of the Environment..... April 1, 1973 to December 21, 1973	3,893
	January 1, 1974 to March 31, 1974	
Turner C.....	Minister of Labour..... April 1, 1973 to December 21, 1973	3,893
	January 1, 1974 to March 31, 1974	
Watson I.....	Minister of State for Urban Affairs..... April 1, 1973 to December 21, 1973	3,893
	January 1, 1974 to March 31, 1974	
		\$63,279

Salaries, Wages and Other Personnel Costs (1)—Concluded

PRIVY COUNCIL

ALLOWANCES TO FORMER PRIME MINISTERS, PAYMENTS WERE MADE TO:

Rt Hon L S St Laurent \$5,135, Mrs M E Pearson \$5,556.

SALARY AND MOTOR CAR ALLOWANCE:

Rt Hon P E Trudeau, Prime Minister \$27,000, Hon. A J MacEachen, President of the Privy Council \$17,000, Hon Paul Martin, Leader of the Government in the Senate \$17,000.

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c 54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1974: 1 commissioner, 3 deputy commissioners, 15 assistant commissioners, 24 chief superintendents, 76 superintendents, 145 inspectors, 91 sub-inspectors, 1 corps sergeant-major, 22 staff sergeants-major, 11 sergeants-major, 619 staff-sergeants, 1,158 sergeants, 2,424 corporals, 6,544 constables, 852 special constables and 1,088 civilian members.

The annual rates of pay for commissioned officers, under the rank of deputy commissioner, as at March 31, 1974, under authority of T B/C T 719570, May 17, 1973 were as follows: assistant commissioner \$29,750, chief superintendent \$26,100, superintendent \$20,738 to \$22,365, inspector \$18,146 to \$19,412, sub-inspector \$16,880 to \$17,513.

The annual rates of pay for other ranks as at March 31, 1974, were as follows: corps sergeant-major \$15,955, staff-sergeant major and sergeant major \$15,895, staff-sergeant \$15,315 to \$15,775, sergeant \$14,150 to \$14,575, corporal \$12,986 to \$13,376, constable 1st class \$9,500 to \$12,300, constable 2nd class \$8,700, constable 3rd class \$7,800.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act. Rates of pay range from \$5,836 to \$24,890.

T B 659591, October 13, 1966 authorized payment to each non-commissioned officer and constable upon completion of 20 years service a service pay of \$5 per month for each 5 year period of service.

Expenditures for allowances consisted of: plain clothes allowance at the rate of \$25 per month \$826,774, clothing allowance on appointment to commissioned rank \$25,200, kit upkeep allowance at the rate of \$6 per month \$502,946, foreign service allowance \$393,626, language allowance \$42,195, home leave allowance \$299, isolated posts allowance \$780,516 and miscellaneous allowances \$891.

Transportation and Communications (2)

EXTERNAL AFFAIRS

CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Expenditures by Conference and Meeting

Agence de Coopération Culturelle et Technique.....	16,705
Canada-Belgium Joint Commission Meeting.....	7,578
Canada-Mexico Ministerial Committee Meeting.....	12,191
Canada-USSR Mixed Commission.....	6,154
Canada-New Zealand Consultative Committee.....	7,146
Colombo Plan Meetings.....	6,165
Conference of Education Ministers (Francophone).....	30,137
Conference of European Education Ministers.....	9,450
Conference of Foreign Ministers on Energy Questions.....	14,306
Conference of Ministers of Youth and Sports (Francophone).....	22,527
Conference on Security and Co-operation in Europe.....	79,976
Diplomatic Conference on Humanitarian Law in Armed Conflicts.....	25,534
Institut de droit d'expression française.....	15,524
Intergovernmental Maritime Consultative Organization....	28,440
International Atomic Energy Agency.....	3,313
International Civil Aviation Organization.....	8,080
International Conference of the Red Cross.....	12,148
Law of the Sea Conference.....	4,809
Mutual and Balanced Forces Reduction.....	21,666
North Atlantic Treaty Organization.....	36,888
Organization for Economic Cooperation and Development.....	15,453
Tariff and Trade Negotiations.....	10,613
United Nations Development Program.....	4,191
United Nations Economic and Social Council.....	12,378
United Nations Educational, Scientific and Cultural Organization.....	11,053
United Nations Environment Program.....	15,206
United Nations General Assembly.....	153,724
United Nations Trade and Development.....	2,286
Miscellaneous Conferences and Meetings.....	27,802
	\$621,443

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere:

	Travelling Expenses
	\$
Agence de Coopération Culturelle et Technique.....	16,400
External Affairs	
DeGoumois M	
Dugay G	
Fortier D	
McKinnon B	
Mitchell RHG	
Noisieux J	
Roquet C	
Teffaine R	
Non-Government	
Martin A	
Martin N	
Sharp P	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Canada-Belgium Joint Commission Meeting.....	7,578	Colombo Plan Meetings.....	5,550
External Affairs		External Affairs	
Fortier I		Anderson P	
Lonergan T		Hadwen J G	
Non-Government		Conference of Education Ministers (Francophone)....	27,143
Asselin P		Canadian International Development Agency	
Picard G		Venne S	
Slivitsky M		External Affairs	
Thomas R		Bellemare M	
Vaugeois D		Bujold M	
Walmsley W F		DeGoumois M	
		Poirier W	
Canada-Mexico Ministerial Committee Meeting.....	8,095	Non-Government	
Members of the House of Commons		Backeland G	
Sharp Hon M		Beaulieu G	
External Affairs		Berube N	
Black E P		Desjardins L	
Boulanger M		Fillion O	
Charpentier P		Kipp B	
Enos S		Saint-Onge A	
Fortier I			
Gorham R V		Conference of European Education Ministers.....	8,241
Johnstone B V		Members of the Senate	
Martin A J P		Lamontagne Hon M	
Robinson A N		External Affairs	
Shannon G		Gagnon J L	
Stephens L A D		Gooch S E	
Wade L D		Secretary of State	
Watson B		Beaulne Y	
Canada-USSR Mixed Commission.....	3,536	Non-Government	
Members of the House of Commons		Geoffrion C	
Sharp Hon M		Johnston L M	
External Affairs		Worth W H	
Ford R A D			
Smith G		Conference of Foreign Ministers on Energy Questions	5,755
Walker P F		Members of the House of Commons	
Secretary of State		Sharp Hon M	
Paganuzzi V		External Affairs	
Non-Government		Bolduc G	
Bedson D		Brunet J G	
Gulutsan M		Church J	
Non-Government		Dionne F M	
Levesque J		Dupuy M	
Molloy G		Fulford D W	
Ritcher W		Godwin M	
Schwartz D V		Gorham R V	
Sharp P		Johnstone B V	
Simard J C		Lacoste G A	
Toole B		Milne F	
Canada-New Zealand Consultative Committee (CNCC).....	6,516	Conference of Ministers on Youth and Sports (Francophone).....	21,879
Members of the House of Commons		Members of the House of Commons	
Jamieson Hon D C		DeBane P	
External Affairs		Canadian International Development Agency	
Bull R A		Venne S	
Wainman-Wood T			

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
External Affairs		National Defence	
Bechard G		Manion D	
DeGoumois M		Marriott I A	
Lalande P P		Wolfe J P	
Noiseux J			
Secretary of State		Institut de droit d'expression française.....	15,314
Tremblay J		Justice	
Non-Government		Ollivier P	
Baron T		Roy J	
Bronstein R		Non-Gouvernement	
Brunelle R		Baudouin J L	
Channon G		Bosse G	
Drouin R		Choquette J	
Green S		Miko J	
Lacasse C		Nadeau A	
Martin N			
Maurice G		Intergovernmental Maritime Consultative Organ- ization.....	19,121
Phaneuf P		Environment	
Poirier B		Legault L H	
Poirier P		Waldichuck M W	
		Walton A	
Conference on Security and Co-operation in Europe..	72,354	External Affairs	
Members of the House of Commons		Bacon T C	
Sharp Hon M		Lee E G	
External Affairs		Singer R	
Aitken G P		Justice	
Anstis C		Demestral A	
Church J		Transport	
Dabbs P		Acres T	
Delaney G		Blyth T G	
Etheridge N		Findlay D L	
Fairweather M		Graham A	
Gombay J P		MacGillivray R R	
Gorham R V		Parsons R W	
Gray A J		Non-Government	
Halstead J G H		Aspin J	
Hooper C F W			
Kerry T J		International Atomic Energy Agency.....	2,692
Miller D M		External Affairs	
Partridge A K		Berlis N F	
Roy J R		Smyth A P	
Shenstone M			
Sweatman A T		International Civil Aviation Organization.....	7,246
Warren G I		External Affairs	
Industry, Trade and Commerce		Bissonnette P A	
Pybus W G		Guss J J	
National Defence		Miller D M	
Toogood J D		Non-Government	
		Keenan J	
Diplomatic Conference on Humanitarian Law in Armed Conflict.....	24,072	International Conference of the Red Cross.....	10,112
External Affairs		Canadian International Development Agency	
Freele C		Smith F B M	
Miller D M		External Affairs	
Ohlsen G		Caron D J	
Sheppy G		Cyr F	
Sherlock D G		Miller D M	
		Wershof M	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
National Health & Welfare		Organization for Economic Co-operation and Development.....	14,840
Richard J		External Affairs	
Non-Government		McPhail D	
Samuels J W		Menzies A R	
		Robinson J M	
Law of the Sea Conference.....	4,447	Non-Government	
External Affairs		Fleck W E P	
Auger R		Foster J	
Beesley J A		Gauthier G	
Lapointe P A		Harvey R F E	
		Hrabi J S T	
Mutual and Balanced Forces Reduction.....	20,990	McNie J	
External Affairs		Stewart E E	
Delvoie L A		Sullivan A	
Grande G K			
Jimmo E		Tariff and Trade Negotiations.....	10,536
Larkin J E		Agriculture	
Long B		Dobson G D	
Morgan H R		Energy, Mines & Resources	
		Drolet J P	
North Atlantic Treaty Organization.....	27,527	External Affairs	
Members of the House of Commons		Andrew A J	
Sharp Hon M		Barton W H	
External Affairs		Bull R A	
Black E P		Weekes J M	
Cameroun R P		Finance	
Clark R W		Joyce R K	
Cocker P			
Crete J		United Nations Development Program.....	4,128
Dawe W C		External Affairs	
Dugal J		Brown M R	
Durnan N		Industry, Trade & Commerce	
Frewen J G		Berlet R	
Gorham R V		Lindores D P	
Green C A			
Johnson P M R		United Nations Economic & Social Council.....	11,455
Johnston E R		External Affairs	
Kerry T J		Berlis N F	
Korn H		Cunningham N	
Leclaire R		Gendron H	
Looye R C D		Morden J R	
		Wilder L J	
Marshall C J		Wilson G P	
Metz C		Finance	
Morgan H R		Martin R J	
Morton D G			
O'Malley A J		United Nations Educational, Scientific & Cultural	
Pelletier M		Organization.....	9,486
Neilson D H		Environment	
Rowe A D		Fortin J N	
Roy J S		Non-Government	
Ryan A T		Beauchemin J M	
Stubinski G F		Fleck W E P	
Thompson L		Hrabi J S T	
Turner D R		Leblanc N	
Non-Government		MacLeod M	
Dailly E		Michaelson W	
Mercier M		Richer W	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
United Nations Environment Program.....	14,161	Brown K C	
Environment		Brunet J R	
Shaw R F		Buchan R J	
Vernon G		Buies M	
External Affairs		Cameron R P	
Bacon T C		Careay M	
Haffey N		Doherty D K	
Morden J R		Fortin Y	
Tait R W		Gagne L	
Finance		Gascon C	
Martin R J		Gorham R V	
Industry, Trade & Commerce		Graham J W	
MacNeill J		Guenette R	
		Hardy J G	
United Nations General Assembly.....	143,183	Hingston W P	
Members of the Senate		Hodge-Haas M	
Belisle Hon R		Jenkins W A	
Buckwold Hon S L		Jennings D	
Hicks Hon H D		Jones M	
Lafond Hon P C		Lafortune H	
Members of the House of Commons		Lapointe P A	
Alexander L		Laprise G	
Alkenbrack A D		Leclaire R	
Barnett T		Lee E G	
Beaudoin L		Levesque Y A	
Bell T M		Livingstone D	
Buchanan J J		Malone J A	
Cyr A		McDougall R	
Danson B J		Moher M	
DeBane P		Peterson C	
Fleming J		Ready L C	
Fox F		Riley R	
Guilbault J		Rowe A A	
Harding R		Rowe A D	
Hingson K		Royer F M	
Jarvis W H		Royer J	
Lachance G		Savard R J	
Lawrence A		Sheppy G	
Mather B		Stanford J S	
Nowlan J P		Strauss H	
Paproski S		Svoboda C V	
Pelletier I		Trepanier G	
Poulin H		Turner U G	
Sharp Hon M		Vaillancourt T	
Smith W		Valade A	
Stackhouse R		Viau P	
Symes C		Whelan D	
Yewchuk P		White R D	
External Affairs		Zicat L	
April S		Finance	
Auger R		Fiori P F	
Barton W H		Martin R J	
Beesley J A		Transport	
Beesley J A		Desrochers J M	
Begin M		Non-Government	
Berlis N F		Bonenfant J C	
Birch L		Humphrey J P	
Bisson G			
Black E P			

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses
	\$
United Nations Conference on Trade and Development.....	2,221
External Affairs	
Mathys F A	
Paston M	
Reynolds R E	
Smith L A H	
Non-Government	
Mitchell J	
Miscellaneous Conferences and Meetings.....	22,683
Members of the House of Commons	
Debane P	
Sharp Hon M	
External Affairs	
Bacon T C	
Choquette G	
Flack B	
Jolicoeur R	
Nicholson T	
Skrabec E A	
St Pierre N	
Industry, Trade & Commerce	
Adam D G	
National Defence	
Simmonds C R	
Non-Government	
Allard J	
Chaloux M	
Doody W C	
Gaborieau A	
Goldbloom V	
Primeau I	
Roussin B	
Toole B	
Vickers F S	

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Following is a list of travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.

	Travelling Expenses
	\$
Visit of Korean Minister of Commerce.....	3,195 75
Government Delegates	
Rufelds C	
Lee R C	
Choquette B	
Non-Government Delegates	
Nak Sun Lee	
Min Kil Chung	
Jae Yul Han	
Joun Yung Sun	
Chul Su Kim	
Joo Sung Kim	
Young Dal Kwon	
Peel Skik Chin	
Kiva Kyun Rhee	
Hok H T	
Ministerial Mission from Morocco.....	5,311 49
Government Delegates	
Choquette B	
Brault R	
Ghattas P	
Russell C	
Non-Government Delegates	
Imani A	
Guessous M	
Lukasch H	
Jazduli A	
Sebti A	
Sefrioui A	
Asbestos Mission from China.....	249 95
Government Delegates	
Vagt O	
Morrison A	
Cleve D	
Non-Government Delegates	
Chao Ching Chi	
Chen Wei-San	
Wan Tsan-Chun	
Yuan Ching-Shih	
Chi-Chiang	
Trade Development Mission to Australia and New Zealand.....	45,415 86
Government Delegates	
Grandy J F	
Gelchrist D H	
MacNeil J L	
Lever A N	
Roeske K E	

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Travelling Expences		Travelling Expenses
	\$		\$
Non-Government Delegates		Ministerial Economic Mission to USSR.....	47,047 00
Hushion D H		Government Delegates	
Cote J Y		Ford R A D	
Douglas J M		Drahotsky L F	
Villa P		Bourgault P	
Saunders D A		Wagner S	
Bruck R J		Black E P	
Robertson J H		Dawson J A	
Finlay R C		Silversides C R	
Charlebois B		Convey J	
Davidson A		Humphrys E W	
Hancock M I		Poirier R	
Saaltink H		Non-Government Delegates	
Hall R C		Whitelaw J C	
Civil Aviation Mission from Indonesia.....	8,111 43	Scofield C H	
Government Delegates		Herbert D A J	
Chapman C G W		Wood J	
Non-Government Delegates		Drouin M	
Wuryanto IR S		Mitten L A	
Djohan Surja Adinata IR		Sandwell P R	
Dr Soeharto		Gauthier J	
Daoc E H		Rosier C H	
Oceanographic Data Mission from Europe and USA	8,098 19	McGibbon I	
Government Delegates		Vajda P	
Fortier R F		Forand P M	
Non-Government Delegates		Bates J A	
Petren Olaf		Trigg E A	
Kullenberg Gunnar		Allen D A	
Halle Hans B		Roth S	
Selius Fon		Douglas L R	
Wymans W		Lytle C H B	
Shorthouse John F		Fuller J A	
Ribuffo Francesco		Edgington A N	
Di Santillo Salvatore Scotto		Wendeborn R D	
Madelain Francois		Godwin H W	
Carson R Mark		Wilder W P	
Mollnhauer Klaus		Nodwell J H	
Marlow John A		Huson R W	
From USA		Beaudoin L	
Olson Boyd		Simonsen K	
Getman Charles F		Gray R	
Bivins Luther		Mounfield W K	
Oil and Gas Mission from Algeria.....	5,452 18	Beauregard B	
Government Delegates		Bata T J	
Macwaters Alex		Ostiguy Jean P W	
Conradi Axel		Pillman R A	
Non-Government Delegates		Aitken H T	
Bellazoug		Buckler E J	
Cadi		Packaging Machinery Mission to INTERPACK 73,	
Sekkal		Duesseldorf.....	10,191 28
Marsli		Government Delegates	
Bellani		Oakley B H	
Gatti		Schroeter H G	

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Non-Government Delegates		Judge Jim	
Caulford D A		Kean John E	
D'Souza E		Kembel Jim	
Hagedorn H		Kent P E	
Katz M R		Larrabee Granville	
Langen R		Likes Clyde W	
Lee K		McCance W M	
Sinclair J M		McCollom James C	
Stevenson H S		Mull Melvin H	
		Nelson Oliver W	
Regional Housing Authorities Mission from USA.....	6,619 49	Osborne E F	
Government Delegates (Federal)		Shah Zain S	
Dawson John A		Sheils D G	
Gibbons E V		Simonson G W	
Hansen A T		Smallwood W Ronald	
Head R G		Stein Joseph	
Hedderson Bruce		Sternstein Jerry D	
Kelly E L		Swanson Gus	
Kerr J		Therien Emile	
Kingston J G		Thurber Delmont C	
Mann C R			
Riddell A S			
Robinson L D			
Sawyer N			
Todgham R B			
Campanele R			
Government Delegates (Provincial)		Electrical Power Mission to China.....	29,631 46
Adams G—Ontario		Government Delegates	
Bryden W H—New Brunswick		Charland C T	
Breen L S—Ontario		Tant V E	
Boutin Pierre—Quebec		Lever A N	
Cowie J—Alberta		Humphrys E W	
Denne H—Saskatchewan		Non-Government Delegates	
Docking B—Manitoba		Bateman L A	
Johnson R J—Alberta		Campbell P G	
Lawson G W—Alberta		Bagosy G S	
McClare L—New Brunswick		Lucas J G	
Mullen F—Saskatchewan		Anderson J D	
Perreault F X—Quebec		Vaughan R P	
Whyte Helena—Nova Scotia		Fodor N J	
Yeates R W A—New Brunswick		Rhodes W E	
Non-Government Delegates		Avery B A	
Baker Harry		Salkeld R C	
Betts Charles J		Morgan A W	
Bradley Raymond L		Booth K C	
Cabelus Bernard E			
Capps Bobby		Telecommunication Mission from Algeria.....	5,479 90
Cerabone Frank D		Government Delegates	
Dewar John C		Moorjani J	
Dijkers Robert		Non-Government Delegates	
Dumont Julien		Berrhma M	
Dymond D M		Abdelkader Haminou M	
Edwards C Morgan		Abdelaziz Bacha M	
Feinberg Joseph G		Mohamed Ali-Belhadj M	
Fenel Irving		Tayeb D'Bichi M	
Fleming George H		Mohamed Louati M	
Hamilton W R		Mohamed Riachi M	
Hampton Albert		Tahar Aiouz M	
Heilstedt Paul K		Bouaziz L	
Henke Jr Kenneth C		Mohamed Chami M	
Johnson Samuel			

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Air Transportation Mission from Nigeria.....	8,702 54	Non-Government Delegates	
Government Delegates		Toufanian H	
Morin G		de Hesh H	
Menard C		Mameghani P	
Baribeau B		Parvaresh Reza	
Holland Judy		Sadighian J	
Goulet J E			
Bibeau J L		Visit to Canada—Algerian Trade Minister.....	12,710 70
Martin J		Government Delegates	
Gieysztor		Whittaker J G	
Pember A		Lefebvre J V L	
Oakley B H E		Bollman R	
Mott David N		St Louis	
Foster J		Gatheart R A M	
Whiteside J		Church P	
Gagnon P A		Non-Government Delegates	
Lemke M F		Bentchicon	
DeBow D		Bouzilne	
Button D		Benzine	
MacKay J		Maoui	
Young A		Bouchrat	
Winsor E		Guerrak	
Stinson E			
Brown J K		Technical Fisheries Mission from Japan.....	8,998 81
Ferguson D		Government Delegates	
Wallace F		Hemming A J	
Taborck R		Raynes G W	
Pallas T M		Bedard R W	
Carter H H		Embassy of Canada, Tokyo	
Hammond G R		Matsuura S R	
Robinson L		Non-Government Delegates	
St Louis V R		Iwasaki T—Gov't of Japan	
McDowell G E		Nakane Y	
Moffat R		Niwa K	
Shelton John			
Devitt H		Livestock Mission from Africa.....	23,112 11
Calvert R		Government Delegates	
Elwood W		Schroeter H	
Scott Ken		Non-Government Delegates	
Non-Government Delegates		McFarlane K	
Afolabia P A		Cardiga V T A	
Dimka E G		Fidalgo A J C	
Technical Livestock Mission from Japan.....	8,614 36	Laubscher C L	
Government Delegates		Murray E	
McFarlane K		Morais F	
Stanton A J		Van Niekerk J A	
Shaw Bob		Gawith S L	
Non-Government Delegates		Glen-Leary H J	
Hori C—Jap Gov't		Grobler H M	
Shiroshita N—Jap Gov't		Hockly M	
Atsumi T—Jap Gov't		Sieberhagen H	
Electronics and Communications Defence Equip- ment Mission from Iran.....	4,951 99	Gronje K P	
Government Delegates		Haden A	
Jackman F T		Hambly A E	
Webb D C		Henderson T G	
		Quinten-Smith W	
		Rodrigues R A D C	
		Uneale J	

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Telecommunication Mission to Eastern Europe.....	40,339 34	Pre-Fab Housing Builders Missions from Alaska.....	4,058 63
Government Delegates		Government Delegates (ITC)	
Kiely J A		Todgham R B	
Brown E R		Hall W M	
Murray W G		White E J	
Maybee W K		Hollweck D	
Non-Government Delegates		Forbes J E	
Piechota A E		Werelius J	
Panter R B		Non-Government Delegates	
Moorhead T H		Capps Bob	
Eastdown E J		Dalton L	
Graham T R		Carroway E	
Campbell A F		Pruks D	
Menkal R		Rogstad K	
Bonneau B J		Wiederholdt A	
Langer J J		Indian Affairs	
Clark L J		Conduit J	
		Mulvihill B	
Incoming Chinese Society of Metals Mission.....	4,551 32	Belsek E P	
Government Delegates		Province of Saskatchewan	
McLaren N G		Denne H	
Heeney R B		Mulle F	
Hurley R J		Province of Alberta	
Pedersen R E		Johnson R J	
Morrison A		Cowie J	
Cleve D H		Huene I R	
Martin J S		Hale T	
Brown D D			
Fong D G		Visit of Polish Minister of Forestry and Wood	
Non-Government Delegates		Industry—(Sept 24–Oct 1, 1973).....	3,869 54
Shi Hsiao		Government Delegates	
An-tung Liu		Earle J W	
Feng-chi Chang		Non-Government Delegates	
Ting-pin Tsien		Popko V	
Kus-an Jen		Olszewski Andrej	
Yu-Yi Li		Zaremba K	
Fu-Ching Wang		Lekszycki J	
Nan-te Chen			
Jen-chi Hu		Coal and Iron Ore Mission from France (Oct 15–27, 1973).....	11,525 09
Building Officials Mission from the Netherlands.....	19,173 22	Government Delegates	
Government Delegates		Mulvihill R P	
Rekker W		Besnard Jean (Paris Post)	
Buswell E		Non-Government Delegates	
Non-Government Delegates		Babigeon Teddy	
Brummelkamp J		Blasquez Julien	
de Broekert A M		Gobert Pierre	
de Koning A B J		Guiraud Gilles	
de Wit R J		Maillart Yves	
Plas J		Soubrier Louis	
Slebos D		Ministerial Economic Mission to Mexico.....	30,983 82
Van Aalderen K		Government Delegates	
Van Amstel D J		Gillespie	
Van der Sluis I		Charland C T	
Van Dijk D A		Browne D J	
Wolthoff M		Lambertmont J P	
Nydam H		McCullagh C F	

Transportation and Communications (2)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Travelling Expenses		Travelling Expenses
	\$		\$
Non-Government Delegates		Electronics Mission from Florida.....	1,627 31
Clarke-Alberta Ex Ag J W		Non-Government Delegates	
Leaist G T		Thomas R	
Marshall C E		Woods D	
Whiteman D A		Hale W	
Fenn A N		Deloria B	
Francis F M		Harrell K	
Chmielinski E I		Gutwald P	
Keating R		Cramer L	
Ross I S		Whitnell J	
Cheeseman W J			
Springate N		Technical Forage Seed Mission to South America....	5,043 58
Reynolds C W		Government Delegates	
McAvity J M		Clark M F	
Gevais J L		Junk R J G	
Vuila R E		Non-Government Delegates	
Ouimet P A		McLaughlin B T	
Stirling J B		Kerr N D	
Valle H			
Wolfe J B		Canadian Petroleum Mission to China.....	18,631 25
Bird A P		Government Delegates	
Tomlinson J W C		Macdonald D S	
Corrigan H		Austin J	
Emery R W		McWhinney W	
Hercus B B		Macdonald I	
McGague J A		Toombs R B	
Armstrong J A		Hopper W H	
Hird E V		Fortier Y O	
Nusgart M M		Van Meurs A P H	
Allan J D		National Energy Board	
Wright H M		Howland R D	
Main L		Dept. of External Affairs	
Reimer B		Fulford D W	
		Industry, Trade and Commerce	
Transportation Mission from China (Civil Aviation)		Head R G	
(Nov 2, 1973).....	8,861 13	Chiperzak A	
Government Delegates		Cleve D	
Lewis E		Lambermont J P	
Erskine J B		Barclay B C	
Yu-Lin Ho		Non-Government Delegates	
Non-Government Delegates		Blaser L P	
Wang Tzu-Chen		Neilsen A R	
Wang Yem-Liang		Hamlin H J	
Chao Chang-Pang		Hall K L	
Wang Chi-Hui		Cloutier B	
Ting Pao-Kuef		Thiel H E	
Tson Pen-Cha		Grant P S	
		Cook S C	
Tanner's Mission to Eastern Europe.....	7,334 84	Whelan H J	
Government Delegates		Seaman D R	
Chafe W		Lavigueur J B	
Quarrington J A		Buckler E J	
Non-Government Delegates		Fickinger D E	
Stewart P		Kennedy D M	
Glasser F		Wray J	
Dunham P		Cook R E	
Cook A		Smallwood A W	
Doggett B		Seigel H O	
Owram L		Chiang D—Interpreter	
		Lin Ho Yu—Interpreter	

Transportation and Communications (2)—Continued**INDUSTRY, TRADE AND COMMERCE—
Concluded**

	Travelling Expenses
	\$
Egg and Egg Products Mission to UK, Switzerland, Austria and West Germany.....	1,836 60
Government Delegates Merkley C R	
Non-Government Delegates Ferguson R	
Hyde J	
Rose R	
Pan African Telecommunication Network Seminar.....	20,000 00
Government Delegates Best D	
Non-Government Delegates Campbell GF	
Grier J	
Cardis R	
Fiskvatn J	

**FURTHER DETAILS OF STANDARD OBJECT
OF EXPENDITURES**

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment.)

Statistics Canada

EXPENDITURES INCLUDED: Travel of public servant \$1,177,412, removal \$153,325, travel non-public servants \$18,371, freight and express \$95,127, postage \$1,563,639, telephones, telegrams and telex \$848,959.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission—Annuities**

TRANSPORTATION AND COMMUNICATION SERVICES INCLUDED: travel of public servants \$1,579, travel for promotional competitions \$24, bulk postage \$10,956.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents—outside Canada \$5,746,476 in Canada \$20,022,780; travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada \$5,874,783; travelling expenses in respect to training \$1,628,659; administrative travel and transportation expenses of regular force personnel \$12,479,200; travel and transportation expenses of non-government employees \$5,881; field operation expenses \$516,531; travelling and transportation expenses of reserves, cadets, civilian instructors and regular force personnel in support of reserves \$3,711,520; travelling expenses of service personnel performing recruiting duties and activities relating to the recruiting program \$535,737; reimbursement of rent or lease liability \$208,783; commuting allowances of civilian personnel \$241,183; costs related to relocation of civilian employees \$19,460; costs relating to the movement of civilian school teachers \$256,343; costs relating to release of service personnel \$3,559,638; service personnel posted to and from fixed tours in Canada—all expenses \$3,997,939; travel leave expenses for civilian employees and their dependents from an isolated post \$256,859; freight express and cartage \$5,697,445; postage including meter postage and rental of post office boxes \$1,134,325; long distance tolls \$2,358,237; telegrams, cables and telex messages \$105,636; rental of telephones, telegraph and teleprinter circuits including Canadian switched network \$19,243,080; rental of telephones and telephone exchange and telegraph facilities \$5,930,339; installation and service connection charges \$52,822; other communication services \$2,225,255.

TRAVELLING EXPENSES

Order in Council P C 1967-1894, 5 October 1967, as amended by Order in Council P C 1973-4/1767, 26 June 1973, effective 1 July 1973, authorized payment of an allowance at the daily rate of \$12.25 in Canada, \$14.25 outside Canada, to an officer or man for each full calendar day of duty travel as reimbursement for meals and personal expenses including gratuities, laundry, dry cleaning, other personal supplies and services, local telephone calls and depreciation of luggage, and also, where lodgings are not provided, the payment of actual expenses for lodgings, for an officer at a rate not to exceed \$18.50 per day in Canada and \$22.00 outside Canada and for a man at a rate not to exceed \$15.00 per day in Canada and \$18.50 outside Canada.

Transportation and Communications (2)—Concluded**NATIONAL DEFENCE—Concluded**

When an officer or man is required to remain on duty travel in one location for a period in excess of sixty days, he shall be paid the daily amount of \$8.75 in Canada or \$9.75 outside Canada for meals and personal expenses, and where lodgings are not provided the daily rate payable is, officers \$7.00, men \$5.00, but if it is not possible to arrange semi-permanent accommodation and meals beforehand, a commanding officer may, in respect of the first seven days authorize payment of a greater daily rate not exceeding the maximum amount applicable for accommodation and meals, however, members shall obtain suitable semi-permanent accommodation and meals as soon as possible after arrival.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Administrative travel \$58,558; travel and transportation expenses of non-government employees \$162,690; freight, express and cartage \$3,970; long distance tolls \$2,187; rental of telephones and telephone exchange facilities \$34,148; postage including meter postage \$3,571; costs related to relocation of civilian employees \$6,693; miscellaneous \$2,895.

PUBLICATIONS PRINTED AND PAID FOR IN FISCAL YEAR 1973-74

Publication	Quantity	Cost
		\$
Travel Digest Booklets (4 editions).....	114,000	9,000 00
Highway Map of Canada.....	3,420,000	149,750 00
Travel Agents Manual (3 Sections).....	20,000	13,059 00
Ski Canada Folders East & West.....	870,000	34,556 00
So You're Going to Canada (7 languages).....	245,000	20,000 00
Five Faces of Canada.....	40,000	16,000 00
Atlantic Canada Folder.....	50,000	10,672 75
Canada Events Eng. & French Spring & Summer.....	1,635,000	64,200 00
Atlantic Fall Folder.....	500,000	17,432 25
Five Faces of Canada (12 languages)	520,000	150,000 00
Posters (3 different ones).....	30,000	8,693 88
Ferries, Bridges & Cruises booklets..	100,000	12,650 00
Tours folders English and French.....	260,000	9,490 00
Tours folders Japanese.....	6,000	491 00
Information Books Japanese.....	3,000	906 00
Events folders R.C.M.P.....	655,700	7,322 57
Campgrounds in Canada.....	29,350	4,997 70
Canada Events French edition.....	10,000	675 00
Photo Albums.....	300 sets	5,400 00
Ski Teaser booklets.....	4,200	411 60
Ski Canada folders English & French	93,000	13,166 50
Shell folders (four colours).....	200,000	5,200 00
Shell folders (four colours).....	200,000	4,140 00
Shell folders (four colours).....	150,000	3,195 00
Fishing folders.....	100,000	14,451 63
Big Holidayland folders.....	310,000	14,039 90
Big Holidayland folders.....	70,000	5,665 00
Planning booklets French & English	9,000	5,841 00
Canada Campgrounds.....	96,000	8,025 00
Ski Canada folders Japanese.....	25,000	2,487 50
Fall & Winter Events.....	510,000	14,509 50
Package Tours booklet Dutch.....	10,000	4,000 00
Tours booklets German.....	30,000	7,100 00
Conventions Report.....	8,000	1,200 00
Photo Albums.....	150 sets	8,920 00
Summer in Canada.....	17,500	6,650 00
Take Leave of Your Senses Folder....	225,000	12,105 00
Tour folders Australian.....	15,000	1,789 00
Spring Folders.....	500,000	14,778 00
Events folders R.C.M.P.....	583,000	5,421 90

Publication	Quantity	Cost
		\$
ASTA Travel folders.....	15,000	3,270 00
Shell folders.....	400,000	9,400 00
ASTA booklets.....	15,000	6,310 00
Accommodation Booklets.....	20,000	9,700 00
Golf Canada English & French.....	60,000	8,230 31
		725,302 99

Information (3)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Agency advertising \$1,527, exhibits and displays \$10,107, publications \$982,557, clipping services \$2,421, miscellaneous \$30,092.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Printing services—including binding \$5,767,223; photographic service \$2,104.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Printing services \$45,123; press clipping service \$906; photographic service \$35,529.

NATIONAL REVENUE**Taxation**

EXPENDITURES INCLUDED: Advertising in respect of income tax returns generally (contracts): Vickers and Benson \$1,000,000, expenditures \$775,469; 1972-73 Inter-Canada Advertising Agency Ltd. \$1,200,000, expenditure \$174,013, to date \$1,230,927 (final).

Rentals (5)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Rental of buildings \$1,143, rental of motor vehicles \$3,536, rental of computers \$2,482,332, rental of office machinery and equipment \$661,101, rental of furniture and fixtures \$4,718.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission—Annuities**

RENTALS INCLUDED: Rental of office equipment \$114.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Rental of land without buildings \$658,722; rental of living quarters and buildings \$6,000,332; rental of data processing equipment and software \$4,409,880; rental of office equipment \$1,115,960; rental of machinery and equipment \$313,000; rental of motor vehicles \$1,953,961; rental of works \$58,371; rental of equipment not otherwise provided for \$85,497.

Rentals (5)—Concluded**NATIONAL REVENUE****Taxation**

EXPENDITURES INCLUDED: Rental of data processing equipment \$2,145,352, rental of office equipment \$260,787.

Purchased Repair and Upkeep (6)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Repairs to conveying equipment \$72; repairs to furniture and fixtures \$2,199, repairs to computer \$21,987, repairs to motor vehicles \$3,281, repairs to office equipment \$106,819.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works—projects performed by contract \$24,715,534; maintenance services performed by contract \$6,283,688; repair of medical and dental equipment, instruments and laboratory equipment \$17,238,784; repair of furniture and furnishings including office furnishings and equipment \$483,111; repair of photographic, training, life saving, safety, and airdrop equipment \$364,240; repair of electronic, electrical and communications equipment \$3,860,383; repair of armament \$815,806; repair, overhaul and modification of ships, auxiliary vessels and small boats \$7,445,355; repair of mechanical and electro-mechanical equipment—sea \$991,741; repair, overhaul and modification of airframes including spares and accessories \$32,729,514; repair, overhaul, and modification of aero engines including spares and accessories \$21,446,514; aircraft storage and civilian maintenance \$803,626; repair, overhaul and modification of mobile equipment—land \$3,684,420; repair of miscellaneous equipment \$1,813,011.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: repair of office furnishings \$2,938; repair of electronic, electrical, and communications equipment \$4,401; repair, overhaul and modification of mobile equipment—land \$1,751; repair of miscellaneous items not provided elsewhere \$47,568.

Utilities, Materials and Supplies (7)**INDUSTRY, TRADE AND COMMERCE****Statistics Canada**

EXPENDITURES INCLUDED: Petroleum \$3,351, office machinery \$25,043, library books and reference material \$124,028, publications for crop correspondence \$36,723, punch cards and tapes for provinces \$8,366, office supplies \$697,505, printing of forms \$1,317,811.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission
Annuities**

UTILITIES, MATERIALS AND SUPPLIES INCLUDED: office stationery, material and supplies \$13,015.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Public utility services \$22,132,798; food purchases in Canada \$20,697,068; messing cash allowance \$1,012,605; food purchases outside Canada \$2,012,645; purchase of construction materials \$17,776,652; solid fuel for heating, cooking, and power generating units \$967,121; paints, oils, chemicals, insecticides, disinfectants and cleaning materials \$4,871,479; liquid and gaseous fuel for heating, cooking and power generating units \$14,170,946; gasoline and lubricants for mechanical equipment \$3,294,268; lubricants and aviation fuels \$28,355,298; fuel oil and lubricants for ships \$6,312,090; metals and general hardware \$2,835,509; uniforms, working and protective clothing \$17,396,254; mess and galley utensils, cutlery and glassware \$519,624; consumable dental and medical supplies \$4,066,899; printed forms, books, newspapers, periodicals, magazines and school supplies, \$4,888,944; office stationery and supplies \$5,262,002; photographic, drafting and cartographic supplies \$1,323,495; packaging, preservation, storage and dunnaging materials \$3,063,024; camp stores \$866,463; miscellaneous expendable or consumable items not specifically covered elsewhere \$9,940,417; mechanical and electromechanical repair parts for ships \$5,151,000; spare parts, accessories and modifications for armoured fighting vehicles including amphibious types \$567,762; airframes and spare accessories \$9,023,860; aircraft engines and spare accessories \$3,420,213; spare aircraft instruments \$1,103,983; cooperative logistic arrangements USAF \$16,971,816; spare parts, accessories, attachments and modifications for mobile land equipment \$5,879,195; spare parts and accessories for—electronic and communications equipment \$16,003,000; weapons and fire control \$932,060; workshop and general garage equipment \$1,119,214; life saving, safety, diving and airdrop equipment \$623,735; electrical generators, lighting plants \$108,420; field engineering equipment \$25,808; specialized airdrome equipment \$295,107; miscellaneous technical equipment not specifically covered elsewhere \$1,705,618; supply support arrangements—US Army \$5,410,513; miscellaneous materials and supplies \$678,728.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Office machine attachments and accessories \$3,705; newspapers, periodicals, magazines \$1,142; office stationery and supplies \$32,274; photographic, drafting, cartographic, reproduction and audio visual aid supplies \$2,634; miscellaneous expendable or consumable items not specifically covered elsewhere \$36,142; miscellaneous materials and supplies \$2,245.

**Grants, Contributions and Other
Transfer Payments (10)****ENERGY, MINES AND RESOURCES****Atomic Energy Control Board**

GRANTS TO UNIVERSITIES IN RESPECT OF ATOMIC ENERGY RESEARCH HERE: University of Alberta \$348,440, University of British Columbia \$4,809,470, Corporation de l'École Polytechnique \$103,000, Laval University \$332,930, University of Manitoba \$300,000, McGill University \$287,930, McMaster University \$238,200, University of Montreal \$10,000, Université du Québec \$12,809, Queens University \$164,600, University of Saskatchewan \$562,570, University of Toronto \$50,051, University of Waterloo \$25,000.

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE

CAPITAL SUBSIDIES FOR THE CONSTRUCTION OF COMMERCIAL AND FISHING VESSELS IN ACCORDANCE WITH REGULATIONS OF THE GOVERNOR IN COUNCIL.

Shipbuilders	Shipowners	Expenditures 1973-74	Expenditures To Date
Alberni Engineering and Shipyard Ltd, Port Alberni, BC.....	Streeper Brothers Marine Transport.....	65,016	65,016(f)
Allied Shipbuilders Ltd, North Vancouver, BC.....	International Offshore Services Ltd.....	914,960	2,118,373
Allied Shipbuilders Ltd (2 agreements), North Vancouver, BC	Northern Transportation Co.....	101,670	101,670(f)
BC Marine Shipbuilders Ltd, Vancouver, BC.....	Dept of Highways.....	58,647	117,294(f)
BC Marine Shipbuilders Ltd, Vancouver, BC.....	North Continent Capitol Ltd.....	257,380	257,380(f)
Bel Aire Shipyard Ltd, North Vancouver, BC.....	Christensen Canadian Enterprises Ltd.....	420,920	526,150(f)
Bel Aire Shipyard Ltd (2 agreements), North Vancouver, BC	Nordic Offshore Services Ltd.....	131,079	1,071,606
Bel Aire Shipyard Ltd, North Vancouver, BC.....	Northern Transportation Co Ltd.....	134,879	134,879(f)
Benson Bros Shipbuilding Co (1960) Ltd, Vancouver, BC.....	Mark Fishing Co Ltd.....	65,652	65,652
Benson Bros Shipbuilding Co (1960) Ltd, Vancouver, BC	John Savage McMillan.....	169,155	169,155
Breton Industrial & Marine Ltd, Inverness City, NS.....	Gulf Oil Canada Ltd.....	26,553	26,553
Burrard Dry Dock Co Ltd, North Vancouver, BC.....	Cayman Island Vessels Ltd.....	604,207	604,207
Burrard Dry Dock Co Ltd, North Vancouver, BC.....	Incan Ships Ltd.....	576,692	576,692
Burrard Dry Dock Co Ltd, (2 agreements), North Vancouver, BC.....	David S Milavsky, R P Goviar, J A Hanlon.....	68,401	68,401(f)
Burrard Dry Dock Co Ltd (11 agreements), North Vancouver, BC.....	Northern Transportation Co Ltd.....	1,488,018	1,488,018(f)
Canadian Shipbuilding and Eng Ltd, Collingwood, Ont.....	Algoma Central Railway.....	492,728	492,728
Canadian Shipbuilding and Eng Ltd, Collingwood, Ont.....	Hudson's Bay Co Development Ltd.....	73,440	73,440(f)
Canadian Shipbuilding and Eng Ltd, Collingwood, Ont.....	Ministry of Transport and Communications Ontario.....	1,241,376	1,241,376
Canron Ltd (4 agreements), Vancouver, BC.....	Northern Transportation Co Ltd.....	366,431	366,431(f)
Centre Shipyard Ltd, Victoria, BC.....	Jack Egeland Fish Co Ltd.....	118,720	118,720
Davie Shipbuilding Ltd (4 agreements), Lauzon, Que.....	General Mills Ltd.....	1,383,900	2,235,100(f)
Davie Shipbuilding Ltd, Lauzon, Que.....	Varnicos Primero Corp SA, Varnicos Segundo Corp SA, Varnicos Tercero Corp SA.....	3,570,882	7,691,131
Dominion Bridge Co Ltd (2 agreements), Calgary, Alta.....	Northern Transportation Co Ltd.....	103,105	103,105(f)
Dominion Bridge Co Ltd (6 agreements), Victoria, BC.....	Northern Transportation Co Ltd.....	549,928	549,928(f)
Ferguson Industries Ltd (2 agreements), Pictou, NS.....	Canadian Offshore Marine Ltd.....	470,730	941,460(f)
Ferguson Industries Ltd, Pictou, NS.....	Kingcome Navigation Co Ltd.....	104,832	104,832
Gananoque Boat Line Ltd, Gananoque, Ont.....	Gananoque Boat Line Ltd.....	49,048	100,296
Hawker Industries Ltd, Halifax, NS.....	Southeastern Commonwealth Drilling Ltd.....	270,048	6,007,575
Hawker Industries Ltd (2 agreements), Halifax, NS.....	Sedco International SA.....	3,083,148	5,035,077
Hike Metal Products Ltd, Wheatley, Ont.....	Omstead Foods Ltd.....	45,596	45,596(f)
International Hydrodynamics Co Ltd, North Vancouver, BC	International Hydrodynamics Co Ltd.....	76,764	76,764
Kaps Mfg Ltd (5 agreements), Edmonton, Alta.....	Kaps Transport Ltd.....	442,139	442,139(f)
Le Chantier Naval Ltée, Wheatley, Ont.....	Les Pêcheries François Sylvie Ltée.....	266,146	130,731(f)
Le Chantier Naval Ltée, Gloucester, NB.....	National Sea Products Ltd.....	138,250	138,250(f)
Les Entreprises Maritimes (1966) Inc (2 agreements), Gaspé, Que.....	Pêcheurs Unis de Quebec.....	43,453	217,264(f)
John Manly Ltd, Vancouver, BC.....	North Arm Transportation Co Ltd.....	79,936	79,936(f)
John Manly Ltd, New Westminster, BC.....	H W Towing Co Ltd.....	40,697	83,861
Marine Industries Ltd (2 agreements), Sorel, Que.....	Branch Line Ltd.....	468,766	2,305,164
Marine Industries Ltd, Sorel, Que.....	La Société Navale Chargeurs Delmas-Vieljeux.....	5,721,637	9,120,551
Marystown Shipping Ent and Shipyard Const (3 agreements), St John, Nfld.....	National Sea Products Ltd.....	1,148,729	2,421,530
Marystown Shipyard Ltd, St John, Nfld.....	Newfoundland Industrial Dev Corp.....	855,050	855,050(f)
Marystown Shipyard Ltd (3 agreements), St John, Nfld.....	Tele-Direct Ltd.....	620,109	620,109
McKenzie Barge & Marine Ways Ltd, Vancouver, BC.....	Greenlees Equipment Ltd.....	59,567	59,567
North Western Dredging Co Ltd (4 agreements), Vancouver, BC.....	North Western Dredging Co Ltd.....	77,220	263,977
Port Weller Dry Dock Ltd, St Catharines, Ont.....	Brunett Steamship Co.....	517,350	5,173,498(f)
Port Weller Dry Dock Ltd, St Catharines, Ont.....	Imperial Oil Ltd.....	927,748	1,236,997
The Prince Edward Island Lending Authority, Charlottetown, PEI.....	Aluminum Co of Canada Ltd.....	36,536	182,679(f)
Rendell Tractor and Equip Co Ltd, Vancouver, BC.....	Egmont Towing & Sorting Ltd.....	63,622	63,622
Rivtow Straits Ltd (2 agreements), Vancouver, BC.....	Adby Transport Ltd.....	126,861	126,861(f)
Rivtow Straits Ltd, Vancouver, BC.....	North Continent Capitol Ltd.....	63,431	63,431(f)
Rivtow Straits Ltd and BC Marine, Vancouver, BC.....	Mercury Tauklines Ltd.....	55,387	55,387(f)
Rivtow Straits Ltd and BC Marine (2 agreements), Vancouver, BC.....	H M Tumble & Sons Ltd.....	110,775	110,775(f)
St John Shipbuilding and Dry Dock Co Ltd, St John, NB....	Canada Veneers Ltd.....	5,057	5,057(f)
St John Shipbuilding and Dry Dock Co Ltd, St John, NB....	Essor Tankers Ltd.....	2,123,921	6,276,304
St John Shipbuilding and Dry Dock Co Ltd, (2 agreements), St John, NB.....	J D Irving Ltd.....	724,589	1,412,830

Grants, contributions and other transfer payments (10)—Continued**INDUSTRY, TRADE AND COMMERCE—Continued**

Shipbuilders	Shipowners	Expenditures 1973-74	Expenditures To Date
St John Shipbuilding and Dry Dock Co Ltd, St John, NB....	New Brunswick Publishing Co Ltd.....	143,292	143,292
Star Shipyards Ltd, New Westminster, BC.....	Nordic Offshore Services Ltd.....	102,492	706,599
Star Shipyards Ltd (2 agreements), New Westminster, BC.....	Quebec Cartier Mining Co.....	171,763	481,645
A F Theriault and Son Ltd, Lockeport, NS.....	Pierce Fisheries Ltd.....	25,528	127,641(f)
United Towing and Salvage Co Ltd (2 agreements), Sorel, Que	Le Gouvernement de la Republique du Niger.....	173,655	173,655
Vancouver Shipyards Co Ltd, North Vancouver, BC.....	BC Dept of Highways.....	157,817	157,817(f)
Vancouver Shipyards Co Ltd (3 agreements), North Van-			
couver, BC.....	Northern Transportation Co Ltd.....	264,776	264,776(f)
Vancouver Shipyards Co Ltd (2 agreements), North Van-			
couver, BC.....	Ocean Construction Supplies Ltd.....	160,043	160,043(f)
Vancouver Shipyards Co Ltd, North Vancouver, BC.....	Seaspan International Ltd.....	186,889	186,889(f)
Verreault Navigation Inc, Les Mechins, Que.....	Traverse Trois Pistoles-Escoumins Ltée.....	87,720	109,650(f)
Vito Steel Boat and Barge Construction Ltd, Delta, BC.....	Chemainus Towing Co Ltd.....	71,655	71,655
Vito Steel Boat and Barge Construction Ltd, Delta, BC.....	Crown Zellerbach Canada Ltd.....	60,244	60,244
Vito Steel Boat and Barge Construction Ltd (2 agreements),			
Delta, BC.....	Finning Tractor & Equipment Co Ltd.....	60,559	60,559
Vito Steel Boat and Barge Construction Ltd, Delta, BC.....	Northern Transportation Co Ltd.....	729,994	729,994(f)
Yarrows Ltd, Victoria, BC.....	Amerada Hess Shipping Corp.....	275,226	1,376,132
Yarrows Ltd, Victoria, BC.....	Kingcome Navigation Co Ltd.....	267,466	267,466
		34,500,000	

(f) indicates final payment.

Grants, contributions and other transfer payments (10)—Continued**INDUSTRY, TRADE AND COMMERCE—Continued**

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
Contractors.....	113,898,038	
ACS Limited—Don Mills, Ont.....		59,391
Aeco Metals Ltd—Brantford, Ont.....		9,584
Alberta Livestock—Calgary, Alta.....		49,438
Alcan Canada Prod Ltd—Toronto, Ont.....		54,726
Alcan MLW DFS—Montreal, Que.....		152,432
Alcan and Procor Ltd—Oakville, Ont.....		14,902
Alforge Metal—Oakville, Ont.....		68,129
Algoma Steel Cor Ltd—Sault Ste Marie, Ont.....		173,378
Allied Chemicals Ltd—Toronto, Ont.....		4,694
Allis-Chalmers (Canada) Ltd—Lachine, Que.....		17,619
Allis-Chalmers Rumely—Guelph, Ont.....		61,078
Amsco Canada—Brampton, Ont.....		6,004
Anglo Traders Ltd—Toronto, Ont.....		22,775
Arcan Eastern Ltd—Hamilton, Ont.....		14,820
Aqua Tech—Calgary, Alta.....		18,500
S A Armstrong Ltd—Toronto, Ont.....		40,378
Atlantic Films Ltd—Montreal, Que.....		28,446
Atlas Hoist and Body Inc—Montreal, Que.....		27,000
Atlas Steel Co—Welland, Ont.....		4,379
Automated Tool and Machinery—Weston, Ont.....		3,980
Automatic Electronics Systems—Montreal, Que.....		156,897
Balthes Farm Equip Mfg Ltd—Tillsonburg, Ont.....		15,114
J J Barker and Co Ltd—Cowansville, Que.....		1,955
Barringer Research—Rexdale, Ont.....		47,706
Basic Hydraulics and Industrial Equipment—Welland, Ont.....		3,345
Bata Shoe Co—Batawa, Ont.....		1,748
Bata Shoe Financial Corp—Batawa, Ont.....		48,331
Bay Mills Ltd—St Catharines, Ont.....		20,760
Bayly Engineering—Ajax, Ont.....		3,588
BC Marine Shipbuilders Ltd—Vancouver, BC.....		7,654
BC Packers Ltd—Vancouver, BC.....		2,801
Bell Aerospace, Textron Canada Div—Grand Bend, Ont.....		202,708
Bio Breeding Lag—Pointe Claire, Que.....		33,735
Bobtex Corp Ltd—Montreal, Que.....		90,304
Bombardier Ltée—Valcourt (Shefford) Que.....		456,288
Bowes Co Ltd—Islington, Ont.....		4,556
Braunohler Co Ltd—Willowdale, Ont.....		3,272
Butler Metal Prod Co Ltd—Preston, Ont.....		75,019
B and W Heat Treating (1967) Ltd—Kitchener, Ont.....		16,544
CAE Electronics—Montreal, Que.....		286,077
Cambrian Engineering Group Ltd—Mississauga, Ont.....		18,207
Can Air Hanger Corp—Ottawa, Ont.....		13,262
Canada Bread Ltd—Toronto, Ont.....		22,375
Canada Cycle and Motor Co—Weston, Ont.....		16,060
Canada Wire and Cable—Toronto, Ont.....		81,186
Canada Packers Ltd—Montreal, Que.....		82,018
Canada Superconductor—St Lambert, Que.....		18,379
Canada Malting Ltd—Toronto, Ont.....		19,451
Canadian Bridge (Div Hawker Sidley)—Vancouver, BC.....		90,796
Canadian Cane Equip Ltd—Edmonton, Alta.....		43,073
Canadian Cannors Ltd—Burlington, Ont.....		1,334
Canadian Chromalox Co Ltd—Rexdale, Ont.....		25,512
Canadian Corporate Management—Toronto, Ont.....		24,772
Canadian Fram Ltd—Chatham, Ont.....		21,774
Canadian General Electric Co Ltd—Toronto, Ont.....		288,518
Canadian Industries Ltd—Montreal, Que.....		114,048

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimated	Expenditures
	\$	\$
<i>Contractors—Continued</i>		
Canadian Ingersoll-Rand Co Ltd—Sherbrooke, Que.....		102,137
Canadian International Paper Co—Montreal, Que.....		34,394
Canadian Lady Canadelle Inc—Montreal, Que.....		5,925
Canadian Marconi Co—Montreal, Que.....		22,640
Canadian Porcelain Ltd—Hamilton, Ont.....		22,316
Canadian Tiron Chemicals Corp—Point Aux Trembles, Que.....		356,756
Canbro Div, International Bronze—Valleyfield, Que.....		8,799
Carlew Chemicals Ltd—Montreal, Que.....		89,824
Catelli Foods Ltd—London, Ont.....		34,853
Ce De Candy Co Ltd—Toronto, Ont.....		39,241
Celanese Canada Ltd—Montreal, Que.....		72,920
Central Design and Draft Inc—Montreal, Que.....		47,906
Central Dynamics—Pointe Claire, Que.....		224,139
Central Electric Wire Ltd—Perth, Ont.....		237,490
Charlottetown Metal Prod Ltd—Charlottetown, PEI.....		30,479
Chubb Mosler and Taylor Safes—Brampton, Ont.....		34,718
Clark Equipment—St Thomas, Ont.....		90,100
Coldstream Products of Canada—Winnipeg, Man.....		9,958
Collins Radio of Canada—Toronto, Ont.....		97,748
Co-Matic Inc—Quebec, Que.....		13,281
Cominco Ltd—Sheridan Park, Ont.....		357,358
Cominco—Sherritt Gordon Mines—Trail, BC.....		24,738
Co de Physique Appliquee de Quebec—Montreal, Que.....		3,994
Consolidated—Bathurst Ltd—Portage du Fort, Que.....		54,088
Consolidated Computer Ltd—Don Mills, Ont.....		1,389,356
Consolidated Dynamics—Buttonville, Ont.....		54,296
Continental Fastener—Scarborough, Ont.....		5,160
Control Data Canada Ltd—Willowdale, Ont.....		2,424,300
Co-operative Agricole De Grandby—Grandby, Que.....		170,471
Crawford Foods Ltd—Wynyard, Sask.....		14,611
Creative Patents and Prod Ltd—Downsview, Ont.....		86,122
Delmar Chemicals—Lasalle, Que.....		75,397
Ernest Delorme and Assoc—Cambridge, Ont.....		22,663
Demac Engineering—Vancouver, BC.....		3,654
Dextran Products Ltd—Scarborough, Ont.....		60,084
Dominion Engineering Works—Montreal, Que.....		5,662
Dominion Foundries and Steel Ltd—Hamilton, Ont.....		23,481
Dominion Road Machinery—Goderich, Ont.....		30,543
Domtar Ltd—Montreal, Que.....		39,124
Dow Chemicals of Canada Ltd—Sarnia, Ont.....		156,463
Drill Systems Inc—Calgary, Alta.....		142,547
Dupont of Canada—Kingston, Ont.....		270,226
Durand Machine Co—New Westminster, BC.....		13,128
E S E Lt—Rexdale, Ont.....		55,223
Eagle Machine Co—London, Ont.....		33,749
EBCO Industries Ltd—Richmond, BC.....		45,128
Eclipse Fuel Eng Co Canada Ltd—Don Mills, Ont.....		4,065
Eddy Match Co Ltd—Toronto, Ont.....		66,720
Elastometal Ltd—Burlington, Ont.....		20,532
Electric Power Equipment Ltd—Vancouver, BC.....		22,612
Electric Reduction Co—Islington, Ont.....		17,072
Electrohome Ltd—Kitchener, Ont.....		55,366
Electronic Assoc Canada Ltd—Downsview, Ont.....		34,919
Fabco Machine Ltd—Saskatoon, Sask.....		11,480
Fabrican Inc Co—Laval, Que.....		69,467
Farinon Electric—Dorval, Que.....		85,857

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimated	Expenditures
	\$	\$
Contractors—Continued		
Fathom Oceanology Ltd—Port Credit, Ont.....		52,170
Federal Pioneer Ltd—Toronto, Ont.....		16,640
Ferranti—Packard Ltd—Montreal, Que.....		80,798
Firmex Inc—Drummondville Sud, Que.....		16,419
Fisher Gauge Ltd—Peterborough, Ont.....		15,642
Flyer Industries Ltd—Winnipeg, Man.....		29,094
Forand Ltd—Plessisville, Que.....		1,259
Foremost Int'l Ind Ltd—Calgary, Alta.....		48,157
Foundation Western—Vancouver, BC.....		227,777
Trench Electric Ltd—Scarborough, Ont.....		19,671
G T E Lenkurt Electric—Montreal, Que.....		175,832
Gabriel of Canada—Toronto, Ont.....		28,198
Gen-Tec (1969) Inc—St Foy, Que.....		184,076
General Concrete Ltd—Hamilton, Ont.....		25,645
General Propulsion Systems Ltd—Vancouver, BC.....		3,426
General Time of Canada Ltd—Peterborough, Ont.....		21,242
Geo White and Sons Co Ltd—London, Ont.....		12,965
Glenayre Electronics Ltd—Vancouver, BC.....		32,459
Glolok Co Ltd—Montreal, Que.....		191,072
Guertin Bros (Paint) Ltd—Winnipeg, Man.....		20,375
Guildline Instruments Ltd—Smith Falls, Ont.....		48,375
Gulf Oil Canada Ltd—Sheridan Park, Ont.....		47,075
A C Hamilton and Co—Mississauga, Ont.....		17,830
Hamilton Gear and Machine—Toronto, Ont.....		46,041
Handy Chemicals Ltd—Laprairie, Que.....		18,116
Hawker-Siddeley Canada Ltd—Fort William, Ont.....		34,716
Hayes-Dana Ltd—Thorold, Ont.....		61,872
Herzig Somerville Ltd—Toronto, Ont.....		18,183
Hobrough Ltd—Vancouver, BC.....		235,730
Horton Maritimes Explorations—North Vancouver, BC.....		91,537
Hovey and Assoc Ltd—Ottawa, Ont.....		6,874
Huntec (70) Ltd—Toronto, Ont.....		6,332
Husky Mfg and Tool Works Ltd—Bolton, Ont.....		1,947
ITL Industries Ltd—Windsor, Ont.....		2,503
ITT Canada Ltd—Guelph, Ont.....		6,439
Ideal Equip Co Ltd—Montreal, Que.....		34,336
Inax Instruments Ltd—Ottawa, Ont.....		58,912
Independent Prod Canada Ltd—Montreal, Que.....		20,064
Institute of Bio-Endocrinology—Montreal, Que.....		62,617
International Brick and Tile—Edmonton, Alta.....		91,520
International Hydrodynamics—Vancouver, BC.....		60,872
International Nickel Co of Canada Ltd—Toronto, Ont.....		143,363
International Packers—Saskatoon, Sask.....		4,302
International Systcoms Ltd—Montreal, Que.....		27,130
International Tools Ltd—Windsor, Ont.....		64,917
Irvin Industries—Fort Erie, Ont.....		412,809
Jacobs-Thompson Ltd—Weston, Ont.....		22,187
Jarvis Clark Co Ltd—North Bay, Ont.....		26,623
Kelk Geo Ltd—Don Mills, Ont.....		8,852
Kenebuc (Galt) Ltd—Cambridge, Ont.....		23,420
Kitchens of Sara Lee (Canada) Ltd—Bramalea, Ont.....		19,780
Koehring-Waterous Ltd—Brantford, Ont.....		133,475
Kruger Pulp and Paper—Montreal, Que.....		35,498
Laboratories Franca Inc—Montreal, Que.....		2,872
Laurentian Concentrates Ltd—Ottawa, Ont.....		4,380
Leigh Instruments Ltd—Carleton Place, Ont.....		20,007

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimated	Expenditures
	\$	\$
Contractors—Continued		
Ernst Leitz (Canada) Ltd—Midland, Ont.....		16,246
Lenkhurst Electric Co of Canada—Burnaby, BC.....		68,724
Les Industries Tanguay Limitée—St Prime, Que.....		43,825
Letson and Burpee—Vancouver, BC.....		56,616
Limpact Ind Ltd—Scarborough, Ont.....		24,268
Litton Systems (Canada) Ltd—Rexdale, Ont.....		811
Lockheed Offshore Petroleum Services—New Westminster, BC.....		1,449,349
Long Manufacturing—Oakville, Ont.....		386,339
Lorraine Graining Machine Inc—Quebec, Que.....		23,701
Lumonics Research Ltd—Ottawa, Ont.....		176,183
MacMillan Bloedel Ltd—Vancouver, BC.....		39,093
MacNaughton-Brooks Ltd—Weston, Ont.....		64,289
Magna Electronics—Scarborough, Ont.....		84,980
Mark-Hot Inc—Longueuil, Que.....		103,381
Masonite Company—Gatineau, Que.....		5,014
McKenzie Trading Co Ltd—Edmonton, Alta.....		20,436
Medipak Corp Ltd—Toronto, Ont.....		50,937
Millet Roux and Co Ltd—Laval, Que.....		18,929
Mimic Ltd—Galt, Ont.....		41,666
Miner Co Ltd—Granby, Que.....		961
Moore Dry Kiln Co—Richmond, BC.....		90,893
Motor Coach Ind Ltd—Winnipeg, Man.....		183,792
Multifibre Process Ltd—Vancouver, BC.....		148,411
Municipal Spraying and Con Ltd—Bedford, NS.....		6,377
NR Systems Ltd—Ottawa, Ont.....		43,690
Nash Foods Ltd—Montreal, Que.....		8,936
National Cash Register—Waterloo, Ont.....		1,519,932
National Semiconductor Ltd—Montreal, Que.....		4,795
Newark Tool and Machine Ltd—Weston, Ont.....		3,420
Newfield Seeds Ltd—Nepawin, Sask.....		58,320
New Mapak Ltd—St Bruno, Que.....		19,165
Niagara Wire Weaving Co Ltd—Niagara Falls, Ont.....		167,611
Noranda Metal Ind Ltd—Montreal, Que.....		159,508
Nordic Steel Products Ltd—Mississauga, Ont.....		105,955
Northern Electric Co Ltd—Montreal, Que.....		789,048
Northern Pigment Co Ltd—Toronto, Ont.....		18,532
Northwest Industries Ltd—Edmonton, Alta.....		11,652
Norton Research Corp Ltd—Chippawa, Ont.....		1,854
Ogilvie Flour Mills Co—London, Ont.....		43,550
Ontario Paper Co Ltd—Thorold, Ont.....		113,498
Omricon Data Systems—Montreal, Que.....		46,714
Paco Corporation—Montreal, Que.....		95,878
Philips Electronics Ind Ltd—Scarborough, Ont.....		78,272
Physico Medical Systems—Montreal, Que.....		17,758
Picker X-Ray Mfg Ltd—Bramalea, Ont.....		272,960
Pig Improvement (Canada) Ltd—Acme, Alta.....		14,652
Pigment and Chem Co Ltd—Montreal, Que.....		15,900
Plessey Canada Ltd—Downsview, Ont.....		89,851
Polygon Industries Ltd—Toronto, Ont.....		37,186
Polysar Ltd—Sarnia, Ont.....		422,587
Precision Electronics Ltd—Toronto, Ont.....		6,679
Prime Mover Controls Ltd—Vancouver, BC.....		13,930
Procor Limited—Oakville, Ont.....		11,900
Pylon Electronics Div Co—Lachine, Que.....		10,473
QM Machine Works Ltd—Prince George, BC.....		689
Quebec Iron and Titanium Corp—Tracy, Que.....		54,813

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimated	Expenditures
	\$	\$
<i>Contractors—Continued</i>		
RCA Ltd—Ste Anne de Bellevue, Que.....		127,641
Raytheon Canada Ltd—Waterloo, Ont.....		132,242
Redpath Sugars Ltd—Montreal, Que.....		33,005
Reich Hold Chem Canada—Weston, Ont.....		9,875
Rexwood Prod Ltd—New Liskeard, Ont.....		11,832
Rio Algoma Mines Ltd—Toronto, Ont.....		14,430
Robert Mitchell Co Ltd—Montreal, Que.....		10,886
Robinson, William Ltd—Burnaby, BC.....		17,192
St Mary's Cement Ltd—Toronto, Ont.....		138,745
Sandtron Electronic Ind Ltd—Oakville, Ont.....		13,751
Shaw Pipe Ind Ltd—Rexdale, Ont.....		36,250
Scintrex Ltd—Concord, Ont.....		125,667
Scotian Gold Co-op Ltd—Kentville, NS.....		8,517
Semco Instruments Ltd—Ottawa, Ont.....		97,717
Sepramatic Corp Ltd—Hamilton, Ont.....		16,977
Shell Canada Ltd—Toronto, Ont.....		82,132
Sherman Supersonic Ind—Weston, Ont.....		18,383
Sherman Technology Inc—Weston, Ont.....		51,739
Sherwin Williams Co—Montreal, Que.....		62,436
TS Simms and Co—St John's, NB.....		6,714
Skykeesh Industries—Vankleek Hill, Ont.....		9,193
Smith and Nephew Ltd—Lachine, Que.....		4,980
E D Smith and Sons—Winona, Ont.....		92
Spar Aerospace—Toronto, Ont.....		454,946
Specialty Chem Ltd—Don Mills, Ont.....		10,396
Spilsbury & Tindall—Vancouver, BC.....		55,806
Sprung Instant Structures—Calgary, Alta.....		79,125
Standard Tube Canada Ltd—Woodstock, Ont.....		37,283
Steel Co of Canada Ltd—Toronto, Ont.....		407,343
Sterling Varnish Co—St Catharines, Ont.....		31,491
Stonehill Chem Co Ltd—Ottawa, Ont.....		2,810
Stram Industries—Mississauga, Ont.....		36,576
Stricon Products—Mississauga, Ont.....		7,341
Sun Rype Prod—Kelowna, BC.....		392
Surveyer Nenninger and Chenevert Inc—Montreal, Que.....		8,651
Swan Valley Foods Ltd—Vancouver, BC.....		87,238
Swan Wooster Eng—Vancouver, BC.....		12,589
TMC (Canada) Ltd—Ottawa, Ont.....		4,395
Textron Canada Ltd—Grand Bend, Ont.....		578,295
Thibault, Pierre (1972) Ltd—Pierreville, Que.....		16,282
J E Thomas Specialties Ltd—Lindsay, Ont.....		49,070
Thomson-Gordon Ltd—Hamilton, Ont.....		16,899
O Thomson Research Assoc—Toronto, Ont.....		28,796
Tito Co Ltd—Montreal, Que.....		12,095
Trident Aircraft Ltd—Richmond, BC.....		244,241
Tridon Ltd—Burlington, Ont.....		83,801
Ultra-Chrome Ltd—Downsview, Ont.....		4,866
Unican Security Systems Ltd—Montreal, Que.....		108,200
Union Carbide Canada Ltd—Arnprior, Ont.....		80,918
Uniroyal Ltd—Kitchener, Ont.....		7,142
Unitron Industries Ltd—Kitchener, Ont.....		62,719
K-Vet Ltd—Hespeler, Ont.....		1,006
Vulcan Equipment Co Ltd—Toronto, Ont.....		7,651
Wagner Eng Ltd—Vancouver, BC.....		5,201
W F Walsh Ltd—Montreal, Que.....		84,348
Web Fiberglass Corp Ltd—Scarborough, Ont.....		2,800

Grants, contributions and other transfer payments (10)—Continued—

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimated	Expenditures
	\$	\$
Contractors—Concluded		
Wesdrill Equipment Ltd—Richmond, BC.....		28,923
Western Cooperative Fertilizers Ltd—Calgary, Alta.....		73,149
Western Research and Dev Ltd—Calgary, Alta.....		30,135
Western Rock Bit Co Ltd—Calgary, Alta.....		25,754
Westinghouse Canada Ltd—Hamilton, Ont.....		415,181
Wilson Mud Service—Edmonton, Alta.....		9,690
Windsor Machine Co—Burnaby, BC.....		13,273
Winfield Chemicals—Woodstock, NB.....		13,539
Wire Rope Industries—Lachine, Que.....		880
Worthington (Canada) Ltd—Brantford, Ont.....		28,571
Wrap-O-Matic Machine Co Ltd—Scarborough, Ont.....		4,670
Yellowbird Products Ltd—Calgary, Alta.....		21,094
York Bag Co Ltd—Toronto, Ont.....		5,301
Yorkville Sound Ltd—Scarborough, Ont.....		21,127
	113,898,038	25,557,847
<i>Less—authorized commitment for subsequent fiscal years.</i>	88,196,969	
	\$ 25,701,069	\$ 25,557,847

To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales arising from that capability.

- a) by supporting selected development programs
- b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization and
- c) by supporting the establishment of production capacity and qualified sources for production of component parts and material on terms and conditions approved by the Treasury Board.

	Estimates	Expenditures
	\$	\$
Contractors	\$138,996,984	
Aircraft Appliances & Equipment Ltd—Rexdale, Ont.....		158,566
Allis-Chalmers Rumely Ltd—Guelph, Ont.....		70,812
Amphenol Canada Ltd—Scarborough, Ont.....		13,813
Arell Machining Ltd—Montreal, Que.....		16,234
Atco Industries Ltd—Calgary, Alta.....		429,507
Aviation Electric Ltd—Montreal, Que.....		443,571
Bata Industries Ltd—Batawa, Ont.....		142,197
Beacoming Optical and Precision Materials Co Ltd—Montreal, Que.....		48,582
Bowmar Canada Ltd—Ottawa, Ont.....		187,751
Bristol Aerospace (1968) Ltd—Winnipeg, Man.....		234,796
CAE Electronics Ltd—Montreal, Que.....		906,468
Canadair Ltd—Montreal, Que.....		4,656,496
Canadian Admiral Corp Ltd—Mississauga, Ont.....		23,819
Canadian Bronze Co Ltd—Winnipeg, Man.....		36,585
Canadian Marconi Co Ltd—Montreal, Que.....		3,028,667
Canadian Steel Foundries Ltd—Montreal, Que.....		59,032
Canadian Timken Ltd—St Thomas, Ont.....		231,428
Canadian Vickers Ltd—Montreal, Que.....		59,291
Canadian Westinghouse Co Ltd—Hamilton, Ont.....		1,591

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimates	Expenditures
	\$	\$
Contractors—Continued		
Collins Radio of Canada Ltd—Toronto, Ont.....		28,992
Computing Devices of Canada Ltd—Ottawa, Ont.....		649,140
Croven Ltd—Whitby, Ont.....		58,514
C-Tech Ltd—Cornwall, Ont.....		18,393
Davie Shipbuilding Ltd—Levis, Que.....		248,761
DBM Industries Ltd—Montreal, Que.....		32,621
De Havilland Aircraft of Canada Ltd—Toronto, Ont.....		20,907,233
Dept of Defence Production—Ottawa, Ont.....		279
Designed Precision Casting (Brook Mfg Div)—Brampton, Ont.....		106,649
Dominion Aluminum Fabricating Ltd—Toronto, Ont.....		132,937
Dominion Forge Co Ltd—Windsor, Ont.....		105,726
Dominion Road Machinery Co Ltd—Goderich, Ont.....		459,186
Douglas Aircraft Co of Canada Ltd—Toronto, Ont.....		156,570
Eastern Die Casting Co—Montreal, Que.....		70,711
EGW Limited—Chambly, Que.....		171,987
W R Elliott Co Ltd—Kitchener, Ont.....		44,470
Erie Technological Products Ltd—Trenton, Ont.....		211,793
Fathom Oceanology Ltd—Port Credit, Ont.....		76,206
Fleet Industries Ltd—Fort Erie, Ont.....		44,993
Flextrac Nodwell Ltd—Calgary, Alta.....		4,083
Garrett Mfg Co Ltd—Rexdale, Ont.....		1,025,178
General Metallic Parts Ltd—Toronto, Ont.....		6,158
General Precision Ind Ltd—Montreal, Que.....		12,388
Haley Industries Ltd—Haley, Ont.....		95,580
Hammond Mfg Co Ltd—Guelph, Ont.....		875
Hawker Siddeley (Orenda) Ltd—Toronto, Ont.....		28,394
Hermes Electronics Ltd—Woodside, NS.....		467,334
Heroux Limited—Montreal, Que.....		25,100
Huhn Seal Co Ltd—Montreal, Que.....		73,407
Husky Mfg and Tool Works Ltd—Bolton, Ont.....		128,569
IBM Machine Canada Ltd—Bromont, Que.....		26,458
Irvin Industries Ltd—Fort Erie, Ont.....		8,042
Leigh Instruments Ltd—Carleton Place, Ont.....		494,229
Linamar Machine Ltd—Ariss, Ont.....		50,394
Lister Bolt and Chain Ltd—Richmond, BC.....		82,750
Litton Systems (Canada) Ltd—Rexdale, Ont.....		1,304,891
Marine Industries Ltd—Sorel, Que.....		22,750
Maritime Industries Ltd—Vancouver, BC.....		9,909
Marsland Engineering Ltd—Waterloo, Ont.....		26,178
Mega Systems Design Ltd—Scarborough, Ont.....		7,256
Menasco Mfg Ltd—Montreal, Que.....		829,072
Microsystems International Ltd—Ottawa, Ont.....		4,290,087
Northwest Industries Ltd—Edmonton, Alta.....		107,739
Novatronics of Canada Ltd—Stratford, Ont.....		31,491
Patenaude Industries Inc—Montreal, Que.....		35,500
Precision Electronics Ltd—Toronto, Ont.....		890
Premier Metal Housing Ltd—Montreal, Que.....		30,040
Presentey Engineering Prod Ltd—Ottawa, Ont.....		27,250
Radio Engineering Ltd—Montreal, Que.....		231,673
RCA Limited—Montreal, Que.....		799,465
Rolls Royce (Canada) Ltd—Montreal, Que.....		151,565
Saint John Shipbuilding—St John, NB.....		4,556
Scepter Mfg Ltd—Toronto, Ont.....		2,869
I I Selig and Sons Ltd—La Salle, Que.....		65,339
C R Snelgrove Co Ltd—Ottawa, Ont.....		126,354
Space Circuits Ltd—Waterloo, Ont.....		95,075
Spar Aerospace Prod Ltd—Malton, Ont.....		675,489
R J Stamping Ltd—Toronto, Ont.....		1,561

Grants, contributions and other transfer payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

	Estimates	Expenditures
	\$	\$
Contractors—Concluded		
Tecumseh Metal Prod Ltd—Windsor, Ont.....		18,500
United Aircraft of Canada Ltd—Longueuil, Que.....		11,712,325
Varian Associates of Canada Ltd—Georgetown, Ont.....		54,211
Vestshell Incorporated—Montreal, Que.....		37,322
	138,996,984	57,502,663
Less: Authorized Commitments for subsequent fiscal years.....	76,496,984	
	\$ 62,500,000	\$ 57,502,663

Statistics Canada

	Appropriations	Allotments	Expenditures
	\$	\$	\$
Canada's fee for membership in the Inter-American Statistical Institute.....	11,600	11,600	10,716
Contributions to the International Statistical Institute.....	750	750	750
Contributions to the Association for Research in Income and Wealth.....	750	750	750
Contributions to the Customs Co-operation Council.....	5,700	5,700	
	18,800	18,800	12,216

JUSTICE

Expenditures Included	1973-74 Estimates	1973-74 Expenditures
	\$	\$
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada.....	1,000	1,000
Grant to the International Commission of Jurists.....	10,000	10,000
Grant to l'institut International de Droit d'Expression Francaise (IDEF).....	2,000	2,000
Grants to various associations who are concerned with the development of law in Canada.....	10,000	10,000
Grants for research in the legal field.....	10,000	10,000
Grant to Canadian Association of Provincial Court Judges.....	15,000	15,000
Grant to Centre de Recherches en droit public—Université de Montréal.....	15,000	15,000
Grant to the University of Windsor to assist in defraying the expenses of a National Conference on the Law and Women.....	18,000	18,000
Scholarships to encourage student specialization in legislative drafting.....	16,000	4,000
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems.....	7,539,000	1,626,000
Contribution to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime....	700,000	150,000
Contributions to individual neighbourhood projects to assist with the cost of legal aid.....	200,000	179,000
Contributions to Native Court-Worker Program.....	200,000	60,000
Contributions to the University of Saskatchewan project to encourage Native people to enter the legal profession.....	30,000	28,000

Grants, contributions and other transfer payments (10)—Concluded**JUSTICE—Concluded**

Expenditures Included	1973-74 Estimates	1973-74 Expenditures
	\$	\$
Contribution to Centre of Criminology, University of Toronto.....	50,000	50,000
Contributions for a summer exchange program between civil and common law students.....	92,000	76,000
Contributions to Canadian Association of Chiefs of Police and to provinces to employ law students with police forces.....	240,000	199,000
Contribution to the Canadian Law Information Council.....	50,000	2,000
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	60,000	31,000
Pensions under the Judges Act R.S. 1970 c. J-1 as amended. The amounts paid in respect to the Supreme Court of Canada, Federal Court of Canada, Northwest Territories and various Provincial Courts under Federal jurisdiction are given below with number of pensions in parentheses.		
Supreme Court of Canada (10).....	194,000	
Federal Court of Canada (7).....	133,000	
Northwest Territories (1).....	5,514	
Newfoundland(3).....	26,909	
Nova Scotia (16).....	141,992	
Prince Edward Island (4).....	51,191	
New Brunswick (15).....	164,480	
Quebec (72).....	686,999	
Ontario (109).....	809,743	
Manitoba (18).....	165,779	
Saskatchewan (27).....	162,630	
Alberta (22).....	185,370	
British Columbia (39).....	366,205	
	3,093,812	3,093,812
	12,351,812	5,579,812

NATIONAL DEFENCE**MUTUAL AID PROGRAM**

EXPENDITURES INCLUDED: Contributions to infrastructure and military budgets: Military Budgets—Supreme Headquarters Allied Powers Europe \$8,485,205; Central European Operating Agency \$238,719; Infrastructure—payments to the Governments of: Canada \$286,835; Turkey \$2,713,393; Greece \$7,285,695; Denmark \$22,798; Portugal \$14,501; Supreme Headquarters Allied Powers Europe \$1,740,789; Materiel procured for transfer as Mutual Aid: National Research Council \$82,115; freight on materiel \$4,124.

NATIONAL HEALTH AND WELFARE**Medical Research Council**

EXPENDITURES for the extramural program of the Medical Research Council consisted of: postdoctoral fellowships \$3,400,224, full-time associateships \$1,870,547, full-time scholarships \$2,372,333, centennial fellowships \$253,102, studentships \$963,371, summer scholarships \$308,100, grants-in-aid of university research \$30,814,604, special activities including support for approved symposia and support of a limited number of visiting scientists \$377,719.

VETERANS AFFAIRS**WELFARE SERVICES PROGRAM**

Direct payments of tuition fees to universities, colleges and schools were: Acadia University Wolfville NS \$6,834, Algonquin

College Ottawa Ont \$2,422, University of British Columbia Vancouver BC \$17,892, University of Calgary Calgary Alta \$8,562, Carleton University Ottawa Ont \$17,710, Dalhousie University Halifax NS \$10,197, Fanshawe College London Ont \$2,440, University of Guelph Guelph Ont \$5,284, King's College London Ont \$3,321, Lakehead University Thunder Bay Ont \$2,880, Université Laval Quebec Que \$8,360, University of Lethbridge Lethbridge Alta \$2,112, Loyola College Montreal Que \$4,995, University of Manitoba Winnipeg Man \$15,915, McGill University Montreal Que \$8,850, McMaster University Hamilton Ont \$4,488, University of Montreal Montreal Que \$5,423, Mount Saint Vincent University Halifax NS \$8,441, University of New Brunswick Fredericton NB \$8,703, Ottawa University Ottawa Ont \$15,105, University of Quebec Montreal Que \$2,595, Queen's University Kingston Ont \$14,806, Ryerson Polytechnical Institute Toronto Ont \$5,565, Saint Francis Xavier University Antigonish NS \$6,117, Saint Mary's University Halifax NS \$6,057, University of Saskatchewan Regina Sask \$3,416, University of Sherbrooke Sherbrooke Que \$3,054, Simon Fraser University Burnaby BC \$9,020, Sir George Williams University Montreal Que \$3,907, St Thomas University Fredericton NB \$4,380, University of Toronto Toronto Ont \$19,630, Trent University Toronto Ont \$4,960, Waterloo Lutheran University Waterloo Ont \$2,731, University of Waterloo Waterloo Ont \$15,190, University of Western Ontario London Ont \$14,275, University of Windsor Windsor Ont \$4,985, University of Winnipeg Winnipeg Man \$3,706, York University Toronto Ont \$15,042, miscellaneous schools, colleges, etc., (each under \$2,000) \$79,194.

Miscellaneous grants were: Army Benevolent Fund \$18,000, Royal Canadian Legion \$9,000.

All Other Expenditures (12)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Miscellaneous expenditures \$6,193.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

Other expenses \$3,834.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Official hospitality (Other than foreign service) \$163,561; funeral expenses \$110,273; landing fees \$322,157; military mapping \$212,097; ex-gratia payments \$25,357; grants for reading rooms, recreational and reference libraries \$63,365; grants and allowances for maintenance of physical fitness equipment \$416,829; grants for bands \$75,415; compensation for loss or damage to property or injury to persons, including collision claims \$998,692; cadets contingency allowances \$147,892; reserves contingency allowances \$130,639; grants not provided elsewhere \$188,815; miscellaneous expenditures not provided elsewhere \$1,184,060; Federal Court Awards \$44,829; foreign service official hospitality and representational expenses \$294,416.

In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to T B 694890 12 February, 1970 funds for official hospitality expenses have been approved for the fiscal year 1973/74 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shown:

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Attaches and Advisers		
Canadian Forces Attache, Brussels, Belgium.....	Lieutenant Colonel	4,855
Canadian Forces Attache, Prague, Czechoslovakia.....	Colonel	3,627
Canadian Forces Attache, Canberra, Australia.....	Lieutenant Colonel	5,682
Canadian Forces Attache, Paris, France.....	Brigadier-General	5,840
Assistant Canadian Forces Attache, Paris, France.....	Major	4,124
Canadian Forces Attache, Bonn, Germany.....	Colonel	3,617
Canadian Forces Attache, Tel Aviv, Israel.....	Colonel	4,144
Canadian Forces Attache, Rome, Italy.....	Colonel	6,681
Canadian Forces Attache, Tokyo, Japan.....	Colonel	7,457
Canadian Forces Attache, The Hague, Netherlands.....	Lieutenant Colonel	5,599
Canadian Forces Attache, Oslo, Norway.....	Colonel	6,115
Canadian Forces Attache, Warsaw, Poland.....	Colonel	4,872
Canadian Forces Attache, Stockholm, Sweden.....	Colonel	5,290
Canadian Forces Attache, Ankara, Turkey.....	Colonel	5,930
Canadian Forces Attache, Cairo, United Arab Republic.....	Colonel	4,109
Canadian Forces Defence Attache, Moscow, USSR.....	Colonel	6,163
Canadian Forces Attache, Moscow, USSR.....	Lieutenant Colonel	6,173
Assistant Canadian Forces Attache, Moscow, USSR.....	Lieutenant Colonel	5,898
Canadian Forces Attache, Belgrade, Yugoslavia.....	Colonel	6,284
Canadian Forces Attache, New Delhi, India.....	Colonel	6,597
Canadian Forces Attache, Islamabad, Pakistan.....	Colonel	4,943
Air Advisor Dar ES Salaam, Tanzania.....	Lieutenant Colonel	2,420
Military Adviser to Canadian Delegation Brussels, Belgium.....	Colonel	6,120
Canadian Standardization Representative Canberra, Australia.....	Major	2,336

All Other Expenditures (12)—Continued**NATIONAL DEFENCE—Continued**

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Attaches and Advisers—Concluded		
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea.....	Major	800
Canadian Forces Attache, Kuala Lumpur, Malaysia.....	Colonel	5,211
Canadian Forces Attache, Peking, China.....	Colonel	5,210
Canadian Forces Attache, Beirut, Lebanon.....	Lieutenant Colonel	3,330
NATO		
Canadian Military Representative to NATO Military Committee, Brussels, Belgium.....	Lieutenant General	17,182
Canadian National Military Representative (SHAPE) Casteau, Belgium.....	Colonel	5,975
Commander Canadian Forces Europe Lahr, Germany.....	Major General	18,392
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein, Germany.....	Brigadier-General	2,786
Assistant Chief of Staff Personnel and Administration (Allied Forces Central Europe), Brunssum, Netherlands.....	Brigadier-General	900
Commander NATO Defence College, Rome, Italy.....	Vice Admiral	2,000 (Deleted 31 Aug 73)
Amphibious Warfare Officer, Kiel, Germany.....	Lieutenant Colonel	1,200
Canadian Faculty Adviser NATO Defence College, Rome, Italy.....	Colonel	1,200
Canadian Liaison Officer at Headquarters Landjut, Rendsburg, Germany.....	Major	1,200
Canadian Liaison Officer Headquarters VII United States Corps, Stuttgart, Germany.....	Lieutenant Colonel	1,200
Senior Canadian Officer, Headquarters Allied Forces North, Oslo, Norway.....	Lieutenant Colonel	1,200
Canadian Delegate to mutual balanced Force reduction, Vienna, Austria.....	Colonel	3,295
NATO Delegation Brussels, Belgium.....	Civilian	10,961
Defence Financial Advisor, Bonn, Germany.....	Civilian	2,576
Chief of Staff United Nations Forces Nicosia, Cyprus.....	Colonel	4,125
Deputy Commander NORAD Colorado Springs, Colorado, USA.....	Lieutenant General	5,964
Commander Canadian Defence Liaison Staff Washington, DC.....	Major General	38,135
Commander Canadian Defence Liaison Staff, London, England.....	Brigadier-General	31,313
Senior Military Adviser Saigon, Vietnam.....	Brigadier-General	4,307 (Deleted 30 Jun 73)
Senior Military Adviser Laos, Cambodia.....	Lieutenant Colonel	4,205
Canadian Forces Liaison Officer Bermuda.....	Major	1,200

Receipts and Revenues Credited to the Vote (13)

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

RECOVERIES INCLUDED: Medical, hospital and dental services provided to DVA patients and employees of other government departments \$3,325,756; provincial school grants, tuition fees and other recoveries in respect of education \$8,036,054; travel and removal \$134,829; assistance provided to provincial and municipal governments \$20,271; materiel and services supplied to NATO countries \$3,629,234; materiel and services supplied to other government departments and crown corporations and agencies \$3,458,761; operating costs of vessels assigned to other government departments \$2,757,818; sales of clothing and kit (old uniform) \$295,021; miscellaneous sales, services, fees and recoveries not elsewhere classified \$457,382; married quarters—rentals \$41,326,180; single quarters—rentals \$4,199,753; garage and trailer space—rentals \$426,890; all sales of foodstuffs (provisions) \$827,000; all sales of public meals (prepared rations) \$8,751,932; medical, hospital and dental services provided to civilians and dependents of service personnel \$1,853,528; recovery of pay and allowances of seconded military personnel \$1,550,246; sales of Canadian armed forces new pattern uniforms and related items \$1,290,294; inspection services performed by quality assurance branch \$364,588; vehicle accident claims and damage to barrack, hospital and camp equipment \$383,941; continental air defence integration north (CADIN) operation and maintenance agreement \$7,620,080; Canadian Forces/USAF cost sharing communications agreement \$11,045,936; training and assistance—other than NATO including military assistance program \$515,638; training provided to NATO countries \$2,167,197; assistance to the United Nations \$481,127; transfers from special account authorized by national defence vote 48 \$11,868,006; rentals of land, buildings, garages, space, and equipment plus miscellaneous rentals and permits excluding married and single quarters \$1,037,903; sales of materiel and supplies \$193,916; sales of petrol, oil lubricant, and fuel \$1,093,433; telephone service charges and commissions \$124,916; aerodrome landing fees and facilities \$122,964; sale of forestry materials and agricultural resources \$337,772; Pinetree cost sharing agreement \$30,134,724; laundry and dry cleaning from service owned facilities \$30,680; cadet fees and recovery of subsidization costs for university training \$90,264; premium on foreign exchange transactions, customs drawbacks and refund of sales tax \$30,041; service airlift charges—passengers or freight (other than meals) \$1,195,907; bus fares paid by National Defence employees \$84,122; sale of utilities—water, electricity \$904,900; miscellaneous recoveries \$49,076.

SOLICITOR GENERAL

Royal Canadian Mounted Police

RECOVERIES INCLUDED:

Policing agreements.....	\$ 72,674,130
Accommodations.....	1,422,991
Sale of Clothing and kit to members.....	154,256
Sundry sales.....	24,372
Miscellaneous.....	38,550
	<hr/>
	\$ 74,314,299

Miscellaneous

JUSTICE

STATEMENT OF JUDGES' SALARIES AND ALLOWANCES

Supreme Court of Canada—

Judges' salaries, Judges' Act

(R.S. 1970, c. J-1 as amended)

Salaries.....	(1)	396,518
Travelling Allowances.....	(2)	1,557
		<hr/>
		\$ 398,075

Federal Court of Canada—

Judges' salaries, including district judges in admiralty and travelling allowances, etc.

(R.S. 1970, c. J-1 as amended)

Salaries.....	(1)	503,688
Travelling Allowances—President and puisne judges.....	(2)	66,727
		<hr/>
		\$ 570,415

Other Courts—

Judges' salaries and travelling allowances

(R.S. 1970, c. J-1 as amended)

Judges' salaries—Other Courts.....	(1)	15,117,156
Judges' travelling allowances—Other Courts....	(2)	570,014
		<hr/>
		\$ 15,687,170

Northwest Territories—

Judges' salary and travelling allowances

(R.S. 1970, c. J-1 as amended)

Salary of judge.....	(1)	39,999
Travelling allowance.....	(2)	21,189
		<hr/>
		\$ 61,188

Yukon Territory—

Judges' salary and travelling allowances

(R.S. 1970, c. J-1 as amended)

Salary of judge.....	(1)	39,999
Travelling allowance.....	(2)	969
		<hr/>
		\$ 40,968

Miscellaneous—Continued

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

Government of the United States of America—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Services	To be accounted for— Mar 31, 1973	Advances 1973-74	Liquidations 1973-74	*Refunds 1973-74	To be accounted for— Mar 31, 1974
Canadian Armed Forces.....	\$62,152,752	\$70,417,916	\$60,706,228	\$988,143	\$70,876,297

* Refunds are due to cancellation of contracts or are unused balances. Billings on hand on Mar 31, 1974, pending proof of receipt of goods and not applied to the reported liquidations had a total value of \$11,006,125.

Government of the United Kingdom—Advances were made to the United Kingdom Government under individual Orders in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are in Canadian funds as follows:

Services	*To be accounted for— Mar 31, 1973	Advances 1973-74	Liquidations 1973-74	To be accounted for— Mar 31, 1974
Canadian Armed Forces.....	\$6,934,132	\$8,131,943	\$3,393,341	\$11,672,734

*Amends reporting in the previous years' Public Accounts

OTHER ADVANCES—

Payee	Amount of advance	Balance Mar 31 1973	Balance Mar 31 1974	Payee	Amount of advance	Balance Mar 31 1973	Balance Mar 31 1974
	\$	\$	\$		\$	\$	\$
1960-61				1966-67			
Government of France.....	7,207	843	843	Hotchkiss—Brandt.....	30,141	1,184	1,184
Supply of electricity to RCAF units				Supply of 8 items of 120MM Mortar Projectiles			
1961-62				1967-68			
British Army of the Rhine.....	137,912	52,715	48,214	Murdock Lumber Company.....	240,000	240,000	240,000
Rentals for dwelling units for Canadian Signals Troop				For land expropriation, Valcartier, Que			
Government of France.....	159	159	159	1968-69			
For public utility services for RCAF				Elmer McBain.....	17,000	17,000	17,000
Gatineau Power Company.....	29,000	17,763	15,961	For land expropriation, Valcartier, Que			
For supply of electrical power				1969-70			
1962-63				City of Montreal.....	150	150	150
British Army of the Rhine.....	137,912	52,715	48,214	To inspect, maintain and repair fire hydrants and water lines at Lon- gue Pointe, Que			
Rentals for dwelling units for Canadian Signals Troop				1973-74			
1966-67				Bundes Republik Deutschland.....	98,067		98,067
Avions Marcel Dassault.....	180,799	2,634	2,634	For heating of leased accommoda- tion for Canadian servicemen in Germany			
Supply soundproofing, interior kits, lighting, antenna and non- standard instruments on seven Falcon Aircraft							

Miscellaneous—Continued

PARLIAMENT

The Senate

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1973-74

Honourable Members of the Senate	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses	Honourable Members of the Senate	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
	\$	\$	\$		\$	\$	\$
Aird J B.....	17,100	3,100	1,185	Lefrançois J E.....	18,000	4,000	707
Argue H R.....	18,000	4,000	4,056	MacDonald J M.....	18,000	4,000	893
Asselin M.....	18,000	4,000	1,567	MacNaughton A A.....	18,000	4,000	1,341
Basha M G.....	18,000	4,000	973	Manning E C.....	16,560	2,560	3,164
Beaubien L P.....	18,000	4,000	18	Martin P J.....	18,000	4,000	
Belisle R.....	18,000	4,000	3,366	McDonald A H.....	18,000	4,000	2,556
Benidickson W M.....	18,000	4,000	1,888	McElman C R.....	18,000	4,000	2,048
Blois F M.....	18,000	4,000	2,116	McGrand F A.....	18,000	4,000	815
Bonnell M L.....	18,000	4,000	3,307	McIlraith G J.....	18,000	4,000	426
Boucher W A.....	18,000	4,000	697				
Bourget M.....	18,000	4,000	1,421	<i>Estate of the Late</i>			
Bourque R.....	18,000	4,000	162	McLean D A.....	12,000	2,391	1,352
Buckwold S L.....	18,000	4,000	6,693	McNamara W C.....	18,000	4,000	1,810
Burchill G P.....	17,700	3,700	1,081	Michaud H J.....	18,000	4,000	1,839
Cameron D.....	18,000	4,000	2,486	Molgat G L.....	18,000	4,000	8,890
Carter C W.....	18,000	4,000	2,710	Molson H deM.....	16,500	2,500	108
Choquette L.....	18,000	4,000	264	Neiman J.....	18,000	4,000	2,719
Connolly H J.....	18,000	4,000		Nichol J.....	900	198	528
Connolly J J.....	18,000	4,000		Norrie M.....	18,000	4,000	2,421
Cook E.....	17,940	3,940	1,529	O'Leary M G.....	18,000	4,000	534
Cote J P.....	18,000	4,000		Paterson N McL.....	16,320	2,320	
Croll D A.....	18,000	4,000	1,986	Perreault R J.....	8,806	1,946	3,461
Davey D K.....	18,000	4,000	3,283	Petten W J.....	18,000	4,000	2,700
Denis A.....	18,000	4,000	360	Phillips O H.....	18,000	4,000	1,240
Deschatelets J P.....	18,000	4,000	261	Prowse J H.....	18,000	4,000	961
Desruisseaux P.....	18,000	4,000	2,055	Quart J A D.....	18,000	4,000	1,467
Duggan J.....	18,000	4,000	2,085	Rattenbury N.....	3,000	626	
Eudes R.....	18,000	4,000	573	Riel M.....	8,807	1,946	
Everett D.....	17,820	3,820	4,053	Riley D.....	5,032	1,120	473
Fergusson M McQ.....	18,000	4,000		Robichaud L J.....	5,032	1,120	93
Flynn J.....	18,000	4,000	2,688	Rowe F W.....	18,000	4,000	3,570
Forsey E A.....	18,000	4,000	195	Smith D.....	18,000	4,000	4,980
Fournier E.....	18,000	4,000	1,412	Sparrow H O.....	18,000	4,000	5,728
Fournier M.....	18,000	4,000	1,251	Stanbury R J.....	18,000	4,000	2,657
Fournier S.....	18,000	4,000	422	Sullivan J A.....	18,000	4,000	180
Gelinas L P.....	15,720	1,720	191	Thompson A.....	18,000	4,000	907
Giguere L de G.....	16,620	2,620	518	van Roggen G C.....	18,000	4,000	6,423
Godfrey J M.....	8,807	1,945	1,004	Walker D J.....	18,000	4,000	1,039
Goldenberg H C.....	18,000	4,000	769	Welch F C.....	18,000	4,000	1,729
Gouin L M.....	13,200	520		Williams G R.....	17,940	3,940	5,727
Graham B A.....	18,000	4,000	7,947	Yuzuk P.....	18,000	4,000	3,864
Greene J J.....	18,000	4,000	1,008				
Grosart A.....	18,000	4,000	1,845				
Haig J C.....	18,000	4,000	2,574				
Hastings E A.....	18,000	4,000	4,273				
Hayden S A.....	18,000	4,000	1,166				
Hays H E.....	18,000	4,000	5,931				
Heath A E H.....	18,000	4,000	4,428				
Hicks H D.....	18,000	4,000	2,212				
Inman F E.....	18,000	4,000	1,823				
Kickham T J.....	18,000	4,000	152				
Kinnear M E.....	100	22					
Lafond P C.....	18,000	4,000	116				
Laing A.....	18,000	4,000	4,583				
Laird K.....	18,000	4,000	1,733				
Lamontagne M.....	18,000	4,000					
Lang D A.....	16,080	2,080	638				
Langlois J G L.....	18,000	4,000	1,882				
Lapointe R.....	18,000	4,000					
Lawson E M.....	18,000	4,000	1,955				
					1,655,984	356,134	182,241

Miscellaneous—Continued

PARLIAMENT—Continued

House of Commons

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1973-74

Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling Expenses	Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling Expenses
	\$	\$	\$		\$	\$	\$
Alexander L.....	18,000	8,000	3,237	Davis J.....	18,000	8,000	
Alkenbrack D.....	18,000	8,000	3,616	Debane P.....	18,000	8,000	5,147
Allard E.....	18,000	8,000	5,997	Demers Y.....	18,000	8,000	2,279
Allmand W W.....	18,000	8,000		Dick P.....	18,000	8,000	1,908
Andras R K.....	18,000	8,000		Diefenbaker J G.....	18,000	8,000	26
Andre H.....	18,000	8,000	9,385	Dinsdale W G.....	18,000	8,000	6,398
Arrol I.....	18,000	8,000	4,061	Dionne C E.....	18,000	8,000	1,809
Atkey R.....	18,000	8,000	5,437	Douglas T C.....	18,000	8,000	7,855
Baker W.....	18,000	8,000	498	Drury C M.....	18,000	8,000	
Baldwin G W.....	18,000	8,850	5,753	Dube J E.....	18,000	8,000	
Balfour J.....	18,000	8,000	8,025	Dupont R.....	18,000	8,000	1,946
Barnett T S.....	18,000	8,000	3,856	Dupras M.....	18,000	8,000	1,314
Basford R.....	18,000	8,000		Duquet G.....	18,000	8,000	1,885
Bawden P.....	18,000	8,000	12,255	Ellis J.....	18,000	8,000	3,532
Beattie D M.....	18,000	8,000	4,764	Epp J.....	18,000	8,000	7,881
Beatty P.....	18,000	8,000	2,897	Ethier D.....	18,000	8,000	1,488
Beaudoin L.....	18,000	8,000	5,437	Fairweather R G.....	18,000	8,000	3,094
Bechar A.....	18,000	8,000	708	Faulkner H.....	18,000	8,000	1,008
Begin M.....	18,000	8,000	1,648	Firth W.....	18,000	9,650	7,448
Bell T M.....	18,000	8,000	3,214	Fleming J.....	18,000	8,000	2,391
<i>Allowance as chief opposition whip.....</i>	3,000			Forrestall J M.....	18,000	8,000	5,079
Benjamin L.....	18,000	8,000	7,757	Fortin A.....	18,000	8,000	4,435
Blackburn D.....	18,000	8,000	3,000	Foster M.....	18,000	8,000	4,309
Blais J J.....	18,000	8,000	2,831	Fox F.....	18,000	8,000	2,421
Blaker R.....	18,000	8,000	1,565	Frank B.....	18,000	8,000	3,260
Blenkarn D A.....	18,000	8,000	3,240	Fraser J A.....	18,000	8,000	7,543
Blouin G.....	18,000	8,850	8,506	Gauthier C A.....	18,000	8,000	6,268
Boisvert P.....	18,000	8,000	3,095	Gauthier J R.....	18,000	8,000	58
Boulanger P.....	18,000	8,000	1,124	Gendron R.....	18,000	8,000	3,186
Breau H.....	18,000	8,000	5,341	Gilbert J.....	18,000	8,000	2,522
Brewin A.....	18,000	8,000	1,907	Gillespie A W.....	18,000	8,000	125
Broadbent E.....	18,000	8,000	4,137	Gillies J.....	18,000	8,000	4,332
Buchanan J J.....	18,000	8,000	3,990	Gleave A.....	18,000	8,000	7,114
Caccia C L.....	18,000	8,000	2,655	Godin R.....	18,000	8,000	2,397
Cafik N A.....	18,000	8,000	3,960	Goyer J P.....	18,000	8,000	
Campbell J.....	18,000	8,000	1,502	Graffey W H.....	18,000	8,000	2,929
Caouette G.....	18,000	8,000	5,513	Gray H.....	18,000	8,000	
Caouette R.....	18,000	8,000	6,043	Grier T.....	18,000	8,000	2,736
<i>Allowance as leader of opposition party.....</i>	4,000			Guay J.....	18,000	8,000	6,327
Caron Y.....	18,000	8,000	3,590	Guay R.....	18,000	8,000	2,078
Carter W.....	18,000	8,000	8,327	Guilbault J.....	18,000	8,000	1,120
Chretien J.....	18,000	8,000		Haidasz S.....	18,000	8,000	450
Clark J.....	18,000	8,850	10,438	Hales A D.....	18,000	8,000	3,677
Clarke W.....	18,000	8,000	8,141	Haliburton C E.....	18,000	8,000	5,448
Clermont G.....	18,000	8,000	709	Hamilton A.....	18,000	8,000	7,053
Coates R C.....	18,000	8,000	3,885	Hamilton F.....	18,000	8,000	6,240
Comtois J R.....	18,000	8,000	2,296	Harding R.....	18,000	8,000	6,700
Corbin E.....	18,000	8,000	7,038	Hargrave B.....	18,000	8,000	7,831
Corriveau L.....	18,000	8,000	3,088	Harney J.....	18,000	8,000	3,402
Cossitt T.....	18,000	8,000	1,244	Hees G.....	18,000	8,000	1,550
Cote F.....	18,000	8,000	3,221	Hellyer P.....	18,000	8,000	3,736
Crouse L R.....	18,000	8,000	3,035	Herbert H T.....	18,000	8,000	2,066
Cullen J.....	18,000	8,000	2,665	Higson K.....	18,000	8,000	3,371
Cyr A.....	18,000	8,000	6,848	Hollands D.....	18,000	8,000	9,063
Danforth H.....	18,000	8,000	3,151	Holmes J R.....	18,000	8,000	4,692
Danson B.....	18,000	8,000	3,015	Hopkins L D.....	18,000	8,000	2,059
Darling S.....	18,000	8,000	4,034	Horner J H.....	18,000	8,000	10,010
				Horner N.....	18,000	8,000	10,679
				Howard F.....	18,000	8,850	6,750
				Howie J R.....	18,000	8,000	4,147
				Hueglin J.....	18,000	8,000	4,179

Miscellaneous—Continued

PARLIAMENT—Continued

House of Commons—Continued

Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling Expenses	Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling Expenses
	\$	\$	\$		\$	\$	\$
Hurlburst K.....	18,000	8,000	10,692	Morin A.....	18,000	8,000	3,847
Hymmen K.....	18,000	8,000	2,622	Muir R.....	18,000	8,000	2,498
Isabelle G.....	18,000	8,000		Munro D W.....	18,000	8,000	9,366
Jamieson D C.....	18,000	8,850		Munro J C.....	18,000	8,000	112
Jarvis W H.....	18,000	8,000	5,813	Murta J.....	18,000	8,000	8,774
Jelinek O.....	18,000	8,000	5,796	McCain F A.....	18,000	8,000	5,698
Jerome J A.....	18,000	8,000	2,926	McCleave R J.....	18,000	8,000	3,452
Kempling W J.....	18,000	8,000	3,339	McGrath J.....	18,000	8,000	4,483
Knight W.....	18,000	8,000	8,188	McKenzie D.....	18,000	8,000	6,261
Knowles S H.....	18,000	8,000	3,742	McKinley R E.....	18,000	8,000	3,982
Knowles W.....	18,000	8,000	3,173				
Korchinski S J.....	18,000	8,850	4,883	<i>Allowance as chief opposi-</i>			
Kuntz H.....	12,000	5,014	3,687	<i>tion whip.....</i>	1,000		
Lachance G.....	18,000	8,000	1,710	McKinnon A B.....	18,000	8,000	8,372
Laflamme O.....	18,000	8,000	2,508	McRae P.....	18,000	8,000	7,138
Lajoie C G.....	18,000	8,000	3,122	Neale C P.....	18,000	8,000	7,736
Lalonde M.....	18,000	8,000	42	Neil D.....	18,000	8,000	8,063
Lambert A.....	18,000	8,000	4,520	Nelsen E.....	18,000	8,000	10,934
Lambert M.....	18,000	8,000	4,966	Nesbitt W B.....	13,500	6,000	957
Lamoureux L.....	18,000	8,000	1,037	Nesdoly E.....	18,000	8,850	10,495
Laniel G.....	18,000	8,000	1,559	Nielson E.....	18,000	8,850	**6,463
Langlois P.....	18,000	8,000	2,421	Nowlan J P.....	18,000	8,000	6,539
Lang O E.....	18,000	8,000		Nystrom L.....	18,000	8,000	4,875
Laprise G.....	18,000	8,850	4,979	Oberle F.....	18,000	8,850	15,172
LaSalle R.....	18,000	8,000	2,442	O'Connor T.....	18,000	8,000	4,499
Latulippe H.....	18,000	8,000	5,607	Olaussen H.....	18,000	8,850	9,969
Lawrence A.....	18,000	8,000	3,028	Olivier J.....	18,000	8,000	1,942
Leblanc F.....	18,000	8,000	1,456	Orlikow D.....	18,000	8,000	7,175
Leblanc R.....	18,000	8,000	1,530	O'Sullivan S.....	18,000	8,000	3,938
Lefebvre T.....	18,000	8,000	1,428	Otto S.....			50
<i>Allowance as chief</i>				Ouellet A.....	18,000	8,000	
<i>government whip.....</i>	4,000			Paproski S.....	18,000	8,000	11,196
Leggatt S.....	18,000	8,000	9,706	Patterson A.....	18,000	8,000	6,057
Lessard M.....	18,000	8,000	3,234	Pelletier G.....	18,000	8,000	
Lewis D.....	18,000	8,000	166	Pelletier J.....	18,000	8,000	3,306
<i>Allowance as leader of the</i>				Penner B K.....	18,000	8,850	7,890
<i>opposition.....</i>	4,000			Peters A.....	18,000	8,000	3,122
L'Heureux Y.....	18,000	8,000	2,329	Portelance A.....	18,000	8,000	1,232
Loiselle G.....	18,000	8,000	1,264	Poulin H.....	18,000	8,000	127
Lundrigan J.....	18,000	8,850	6,005	Prud'homme M.....	18,000	8,000	1,208
MacDonald D.....	18,000	8,000	5,107	Railton V.....	18,000	8,000	2,005
MacDonald D J.....	18,000	8,000		Reid J M.....	18,000	8,850	5,554
Macdonald D S.....	18,000	8,000	143	Reilly P.....	18,000	8,000	814
MacDonald F.....	18,000	8,000	3,824	Reynolds J.....	18,000	8,000	13,252
MacEachen A J.....	18,000	8,000		Richardson J A.....	18,000	8,000	918
MacGuigan M R.....	18,000	8,000	3,818	Ritchie G.....	18,000	8,000	7,474
MacInnis D.....	18,000	8,000	3,894	Roche D.....	18,000	8,000	9,512
MacInnis G.....	18,000	8,000	4,975	Rodriguez J.....	18,000	8,000	4,234
MacKasey B S.....	18,000	8,000	1,871	Rompkey W.....	18,000	8,850	5,444
MacKay E M.....	18,000	8,000	9,351	Rondeau G.....	18,000	8,000	3,956
MacLean J A.....	18,000	8,000	4,725	Rooney D.....	18,000	8,850	6,967
MacQuarrie H.....	18,000	8,000	3,759	Rose M.....	18,000	8,000	9,118
Madill E.....	18,000	8,000	2,768	Rowland D.....	18,000	8,000	5,909
Marceau G.....	18,000	8,000	3,795	Roy J R.....	18,000	8,000	4,205
Marchand J.....	18,000	8,000		Roy M.....	18,000	8,000	1,961
Marchand L S.....	18,000	8,000	5,700	Rynard P B.....	18,000	8,000	3,466
Marshall J.....	18,000	8,850	3,680	Saltsman S M.....	18,000	8,000	4,647
Masniuk P P.....	18,000	8,000	6,739	Sauvé J.....	18,000	8,000	1,136
Mather B.....	18,000	8,000	5,006	Schellenberger S.....	18,000	8,000	7,148
Matte R.....	18,000	8,000	7,872	Schumacher S.....	18,000	8,000	7,180
Mazankowski D.....	18,000	8,000	10,388	Scott W.....	18,000	8,000	3,175
Mitges C G.....	18,000	8,000	3,414	Sharp M.....	18,000	8,000	
Morgan T.....	18,000	8,000	3,407	Skoreyko W.....	18,000	8,000	8,654
				Smith P.....	18,000	8,000	5,147
				Smith W.....	18,000	8,000	2,072

Miscellaneous—Continued**PARLIAMENT—Continued****House of Commons—Concluded**

Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling Expenses
	\$	\$	\$
Stackhouse R.....	18,000	8,000	3,151
Stanbury R.....	18,000	8,000	300
Stanfield R L.....	18,000	8,000	
<i>Allowance as leader of the opposition.....</i>	15,000		
Stevens S.....	18,000	8,000	3,274
Stewart C.....	18,000	8,000	7,848
Stewart D.....	18,000	8,000	9,666
Stewart R.....	18,000	8,850	10,992
Stollery P.....	18,000	8,000	4,072
Symes C.....	18,000	8,000	4,524
Taylor K.....	18,000	8,850	12,664
Tetrault O.....	18,000	8,000	4,063
Thomas A.....	18,000	8,000	1,358
Thomas C.....	18,000	8,000	3,906
Towers G.....	18,000	8,000	6,163
Trudeau P E.....	18,000	8,000	
Trudel J.....	18,000	8,000	1,348
Turner C.....	18,000	8,000	2,058
Turner J.....	18,000	8,000	
Wagner C.....	18,000	8,000	2,190
Walker J E.....	18,000	8,000	2,432
Watson I.....	18,000	8,000	1,331
Whelan E.....	18,000	8,000	
Whicher R.....	18,000	8,000	2,856
Whittaker G H.....	18,000	8,000	8,052
Wise J.....	18,000	8,000	2,582
Wooliams E N.....	18,000	8,000	10,167
Yanakis A.....	18,000	8,000	2,908
Yewchuk P.....	18,000	8,850	9,994
	4,772,500	2,125,664	1,103,361

*Excludes removal and rental expenses of Members.

**Includes expenses for dependents of the Member of the Yukon Territory.

Miscellaneous—Continued**TREASURY BOARD****GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCIAL PROGRAMS**

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

Department or Agency	Vote Supplemented	Vote 5	Vote 10	Vote 15
		Government Contingencies (Salaries) \$	Student Summer Employment \$	Public Service Bilingualism \$
Agriculture				
Administration.....	1			877,900
Research.....	5			240,300
Production and Marketing.....	10			90,300
Board of Grain Commissioners.....	25	525,600		17,700
Communications.....	1	121,000		1,056,000
Canadian Radio-Television Commission.....	15			112,000
Consumer and Corporate Affairs				
Administration and Information Services.....	1			488,000
Consumer Affairs.....	5		38,000	
Energy, Mines and Resources				
Administration.....	1	73,164		230,100
Mineral and Energy Resources.....	5	455,515		12,700
Earth Sciences Program.....	20	515,528		17,700
Atomic Energy Control Board.....	25			43,000
National Energy Board.....	55			57,500
Environment				
Administration.....	1			1,503,000
Environmental Services.....	15	1,000,000		
External Affairs				
Administration.....	1			815,500
CIDA.....	20			511,800
Finance				
Financial and Economic Policies.....	1			431,000
Insurance.....	20			19,000
Indian Affairs and Northern Development				
Administration.....	1			490,300
Indian and Eskimo Affairs.....	5	939,668		
Industry, Trade and Commerce				
Trade-Industrial.....	1		30,000	1,122,900
Tourism.....	25			53,000
Statistics Canada.....	45			757,960
Justice				
Administration.....	1			97,500
Tax Review Board.....	10			10,000
Labour				
Administration.....	1			165,900
Information Canada.....	5			165,500
Manpower and Immigration				
Administration.....	1			874,500
Development and Utilization of Manpower.....	5		2,455,000	
Grants and Contributions.....	10		100,000	
Unemployment Insurance Commission.....				125,808
National Defence				
Administration.....	1		7,672,000	275,400
Defence Research.....	15	211,000		189,400
National Health and Welfare				
Administration.....	1			894,500
Grants and Contributions.....	10		703,000	
National Revenue				
Customs and Excise.....	1			2,818,485
Taxation.....	5			1,343,900
Post Office	1	10,880,000		679,100
Privy Council	1			90,700
Chief Electoral Officer.....	10			4,100
Public Service Staff Relations Board.....	25			56,300
Public Works				
Administration.....	1			308,000
Professional and Technical Services.....	5			60,000
Accommodation.....	10			39,000
Marine.....	20	375,000		

Miscellaneous—Continued

TREASURY BOARD—Continued

Department of Agency	Vote Supplemented	Vote 5	Vote 10	Vote 15
		Government Contingencies (Salaries)	Student Summer Employment	Public Service Bilingualism
		\$	\$	\$
Science and Technology				
Ministry of State.....	1			72,300
Science Council of Canada.....	5			31,100
Secretary of State				
Administration.....	1		386,000	533,200
Grants and Contributions.....	10		598,000	
Citizenship Development.....	30		3,003,325	
Grants and Contributions.....	35		37,023,000	
National Film Board.....	70			13,000
National Library.....	80			63,500
National Museums of Canada.....	85			110,800
Public Archives.....	95			150,000
Public Service Commission.....	105	278,000		3,479,216
Solicitor General				
Administration.....	1			31,500
Correctional Services.....	5			539,100
National Parole Board.....	15			41,000
Royal Canadian Mounted Police.....	20			1,860,900
Supply and Services				
Administration.....	1	76,876		1,077,500
Services.....	5	751,548		206,000
Transport				
Administration.....	1			256,000
Marine Transportation.....	5	4,949,003		249,278
Air Transportation.....	15	736,179		450,400
Canadian Transport Commission.....	65			99,000
Treasury Board.....	1			1,211,000
National Research Council of Canada.....	25			66,000
Urban Affairs				
National Capital Commission.....	20			63,100
Veterans Affairs				
Administration.....	1			88,300
Welfare Services.....	15			19,500
Treatment Services.....	45			72,000
		21,888,081	52,008,325	27,929,447

SECTION 36

1973-74
PUBLIC ACCOUNTS

Miscellaneous Statements by Department

CONTENTS

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Travelling Expenses of Ministers and Parliamentary Secretaries	36·2
Payments by Other Departments for use of Ministry of Transport Aircraft in 1973-74.....	36·4
Refunds of Amounts Credited to Revenue in Previous Years.....	36·5
Distribution of Expenditures maintained under Treasury Board Authority.....	36·7
Names of Members of Commissions and Rates of Pay.....	36·19
Miscellaneous statements.....	36·25

Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

Hon E F Whelan received travelling expenses of \$16,044, charged to Vote 1.

Leopold Corriveau, Parliamentary Secretary, received travelling expenses of \$1,158, charged to Vote 1.

COMMUNICATIONS

Hon G Pelletier received travelling expenses of \$12,129 charged to Vote 1.

CONSUMER AND CORPORATE AFFAIRS

Hon H Gray received travelling expenses of \$4,160 charged to Vote 1.

P De Bané, Parliamentary Secretary, received travelling expenses of \$151 charged to Vote 1.

ENERGY, MINES AND RESOURCES

Hon D S MacDonald received Travelling Expenses of \$10,708 charged to Vote 1.

H Breau, Parliamentary Secretary received travelling expenses of \$733 charged to Vote 1.

ENVIRONMENT

Hon J Davis received travelling expenses of \$7,962 charged to Vote 1.

William Romkey, Parliamentary Secretary, received travelling expenses of \$3,330 charged to Vote 1.

EXTERNAL AFFAIRS

Travelling expenses for the Hon M Sharp, Secretary of State for External Affairs, amounted to \$2,157 and were charged to Vote 1.

Travelling expenses for P De Bané, Parliamentary Secretary for the period April 1 to December 31, 1973 amounted to \$1,866 and were charged to Vote 1.

FINANCE

Hon J N Turner, M H Hunter, M Kierans, M Leduc, A Noel and J J Swift received travelling expenses of \$8,783, \$770, \$988, \$100, \$152 and \$2,935 respectively, that were charged to Vote 1.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon Jean Chrétien received travelling expenses of \$4,912 charged to Vote 1.

L Marchand, Parliamentary Secretary, received travelling expenses of \$785 charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

Hon A Gillespie received travelling expenses of \$6,175 charged to Vote 1.

Herbert Breau, Parliamentary Secretary, received travelling expenses of \$41 charged to Vote 1.

JUSTICE

Salary of Minister, Salaries Act, c.243, R.S., as amended Honourable O E Lang \$15,000.

Motor car allowance to Minister, c.249, R.S., as amended \$2,000.

Honourable O E Lang received travelling expenses of \$23,915, charged to Vote 1.

LABOUR

Hon J Munro received travelling expenses of \$11,216 charged to Vote 1.

Charles Turner Parliamentary Secretary to Hon J Munro received travelling expenses of \$337 charged to Vote 1.

MANPOWER AND IMMIGRATION

Hon Robert Andras received travelling expenses of \$16,935, charged to Vote 1.

M MacGuigan, Parliamentary Secretary, received travelling expenses of \$3,964, charged to Vote 1.

NATIONAL DEFENCE

Hon James Richardson received travelling expenses of \$7,272, charged to Vote 1.

NATIONAL HEALTH AND WELFARE

Hon Marc Lalonde received travelling expenses of \$7,724 charged to Vote 1 and \$2,563 charged to Vote 50.

N A Cafik, Parliamentary Secretary, received travelling expenses of \$6,671 charged to Vote 1.

NATIONAL REVENUE

Customs and Excise

Hon R Stanbury received travelling expenses of \$13,654 charged to Vote 1.

POST OFFICE

Travelling expenses of Ministers and Parliamentary Secretaries for the fiscal year 1973-74 \$31,127, charged to Vote 1.

PRIVY COUNCIL

The Right Honourable P E Trudeau received travelling expenses of \$2,124 charged to Vote 1.

Honourable A J MacEachen and Honourable Paul Martin received travelling expenses of \$5,422 and \$808 respectively, charged to Vote 1.

J Reid and W Romkey, Parliamentary Secretaries to the President of the Privy Council, received travelling expenses of \$1,073 and \$14 respectively, charged to Vote 1.

PUBLIC WORKS

Hon J E Dubé received travelling expenses of \$4,020 charged to Vote 1.

REGIONAL ECONOMIC EXPANSION

Hon D Jamieson received travelling expenses of \$7,536 charged to Vote 1.

M Prud'homme, Parliamentary Secretary, received travelling expenses of \$2,359 charged to Vote 1.

SCIENCE AND TECHNOLOGY

Hon J Sauvé received travelling expenses of \$2,785 charged to Vote 1.

Science Council of Canada

Dr R Gaudry, Chairman, received travelling expenses of \$2,329 and Mr. A E Palister, Vice Chairman, \$11,118.

SECRETARY OF STATE

Hon Hugh Faulkner received travelling expenses of \$4,670 charged to Vote 1.

Hon S Haidasz, Minister of State, received travelling expenses of \$13,896 charged to Vote 1.

Gilles Marceau, Parliamentary Secretary, received travelling expenses of \$1,037 charged to Vote 1.

Travelling Expenses of Ministers and Parliamentary Secretaries—*Concluded*

SOLICITOR GENERAL

Hon Warren Allmand received travelling expenses of \$11,262 charged to Vote 1.

SUPPLY AND SERVICES

Hon J P Goyer received travelling expenses of \$8,912 charged to Vote 1.

TRANSPORT

Hon Jean Marchand, Minister of Transport, received travelling expenses of \$3,478, charged to Vote 1.

Joseph P Guay, Parliamentary Secretary, received travelling expenses of \$264, charged to Vote 1.

TREASURY BOARD

Hon C M Drury received travelling expenses in the amount of \$282 charged to Vote 1.

VETERANS AFFAIRS

Honourable D J MacDonald received travelling expenses of \$16,828 charged to Vote 1.

Payments by other Departments for use of Ministry of Transport Aircraft in 1973-74

	Amount
	\$
Agriculture.....	8,338
Communications.....	2,073
Consumer and Corporate Affairs.....	3,519
Energy, Mines and Resources.....	4,312
Environment.....	656
External Affairs.....	2,018
Finance.....	4,586
Indian Affairs and Northern Development.....	7,781
Industry Trade and Commerce.....	2,322
Justice.....	7,000
Labour.....	5,308
Manpower and Immigration.....	5,216
National Health and Welfare.....	3,431
National Revenue.....	1,758
Post Office.....	5,076
Privy Council.....	2,856
Public Works.....	1,872
Regional Economic Expansion.....	8,780
Science and Technology.....	5,621
Secretary of State.....	4,861
Solicitor General.....	5,109
Supply and Services.....	2,120
Treasury Board.....	446
Urban Affairs.....	6,171
Veterans Affairs.....	2,264
TOTAL.....	103,494

Refunds of Amounts Credited to Revenue in Previous Years

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
AGRICULTURE		FINANCE	
Research Program		Payment of unclaimed wages previously transferred to revenue.....	764
Refund of travel advance credited in error to operations of previous fiscal year.....	100		
Production and Marketing Program			
Repayment of emergency salary advance credited in error to operations of previous fiscal year.....	220		
Refunds of overpayment of licence fees.....	63		
	283		
	383		
CONSUMER AND CORPORATE AFFAIRS		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Advertisement Fee.....	255	Refund land use fees.....	82,652
Application for letters patent and supplementary letters patent.....	7,974	Refund overpayment of royalties.....	17,481
Amendments.....	121	Rentals.....	18,416
Annual and Notice Rule 25.....	115	Refund of deposits.....	10,589
Annual Summaries.....	240	Refund of recording fees re claims.....	2,187
Assignments.....	2,689	Lease applications cancelled or withdrawn.....	9,609
Attorney's registration, examination fee.....	25	Miscellaneous.....	3,782
Claims.....	323		
Completion of Patent application.....	100		144,716
Copies, certified copies and certificates of authentication..	62		
Copyrights.....	365		
Design.....	644		
Filing fee.....	405		
Final fee.....	864		
Financial statements.....	100		
Label registration number.....	100		
Levies under Bankruptcy Act.....	45		
Notice—Section 43.44.....	10		
Opposition—Statement Rule 43.....	85		
Printed Patent.....	44		
Registered user.....	650		
Renewal.....	630		
Search.....	20		
Sundries.....	335		
	16,201		
ENVIRONMENT		INDUSTRY, TRADE AND COMMERCE	
This amount represents journal voucher adjusting entry for three items and cheque issue for four items deposited in error to Non-Tax Revenue in previous years.....	1,215	This amount represents journal voucher adjusting entries which corrected amounts credited in error to Non-Tax Revenue in previous years.....	44,499
		Statistics Canada	
		Refunds to 20 individuals or firms of varying amounts for publications not received.....	953
			45,452
		MANPOWER AND IMMIGRATION	
		Refunds of forfeitures (Bonds posted under provisions of the Immigration Act).....	17,203
		Remission of a penalty imposed under the provisions of the Immigration Act.....	309
		Refunds of overpayments for Canada Manpower Training Program accounts.....	128
		Refunds of overpayments for Local Initiatives Program accounts.....	1,261
		Refunds of overpayments for Recoverable Adjustment Assistance accounts.....	195
		Miscellaneous.....	374
			19,470

Refunds of Amounts Credited to Revenue in Previous Years—Concluded

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
NATIONAL HEALTH AND WELFARE		Replacement of cheque, payable to Glitter Soap Pad Co. Ltd, cancelled in error.....	241
Health Protection Program		Return of goods to stores inventory.....	377
Registration fees.....	33	Provincial sales tax collections deposited in error to non-tax revenue accounts.....	277
License fees.....	70	Payments to suppliers for goods included in previous year's inventories.....	687
Food and drug penalties.....	150		
Opium and narcotic penalties.....	2,875		
	3,128		1,752
Income Security and Social Assistance Program			
Refund of administrative costs overpaid in previous years by the Canada Pension Plan.....	68,607	TRANSPORT	
	71,735	Aircraft landing fees.....	130
		Aircraft parking.....	70
PUBLIC WORKS		Aircraft registration certificates.....	75
Refund of overpayment of rent by St Lawrence Seaway Authority.....	11,511	Airworthiness certificates.....	85
Refund of rent overpayment from Post Office.....	1,452	Aviation personnel licences.....	1,450
	12,963	Marine personnel licences and fees.....	47
		Harbour and wharfage fees.....	29
SECRETARY OF STATE		Forfeited balance of deserters wages.....	557
National Museums of Canada		Concessions—Advertising displays and signs.....	740
Refunds re return of books.....	58	Car Parking.....	53
		Rentals—Land.....	1,118
SOLICITOR GENERAL		Living quarters—employees.....	175
Correctional Services Program		Living quarters—other than employees.....	2,317
Reinstatement to D R Long's trust fund account, travellers cheques confiscated and forfeited to the Crown in December 1971 in error.....	150	Office and shop space.....	974
Reinstatement to N James' trust fund account, monies confiscated in error.....	20	Public address systems.....	563
		Space, control lines and power.....	153
		Sales—Electricity.....	416
		Gasoline and oil.....	19
			8,971
		VETERANS AFFAIRS	
		Paul Aime Levert: Refund overpayment pension deductions collected in error.....	287

Special Distribution of Expenditures Maintained Under Authority of Treasury Board

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE			Stat.		
Stat.			Contributions to superannuation accounts.....		
Minister of Agriculture				3,658,000	3,658,000
Salary and motor car allowance.....	17,000	17,000	Refunds of amounts credited to revenue in previous years.....	100	100
Contributions to Superannuations Accounts	1,178,000	1,178,000		64,377,400	62,959,460
Vote 1			PRODUCTION AND MARKETING—program expenditures		
ADMINISTRATION—Program expenditures			Vote 10		
Salary adjustment reserve.....	691,700		Operating costs.....	28,422,600	
Operating costs.....	19,660,400		Salary adjustment reserve.....	91,700	
	20,352,100	18,604,569		28,514,300	28,290,042
Canfarm.....	600,000		Summer student employment.....	167,100	165,417
Small farm development adjustment....	3,038,400	1,580,987	Public service bilingualism.....	90,300	37,003
Summer student employment.....	85,000	81,010		28,771,700	28,492,462
Public service bilingualism.....	877,900	599,826			
	24,953,400	20,866,310	Vote 15		
Contributions			GRANTS		
Contribution to the Canada Grains Council.....	50,000	49,854	Payments in the current and subsequent fiscal years for small farm development—adjustment in accordance with terms and conditions approved by the Governor in Council.....	*42,645,208	4,520,571
Canada's fee for membership in the International Commission on Irrigation and Drainage.....	2,000	1,850	Grants to assist in the marketing of agricultural products.....	20,000	10,000
Contribution to the Agricultural Economics Research Council of Canada in an amount equal to the contributions to the Council from the Provinces during the fiscal year but not exceeding \$100,000.....	100,000	70,100	Canadian Horticultural Council.....	8,400	8,400
Contribution to the Commonwealth Agricultural Bureaux (£189,343)..	458,500	458,114	Canadian Council on 4-H Clubs.....	30,000	30,000
Contribution to National Farm Safety Week.....	4,000	4,000	Canadian National Livestock Records..	50,000	50,000
	25,567,900	21,450,310	Federated Women's Institute of Canada	10,000	10,000
Vote 5			Royal Agricultural Winter Fair.....	50,000	50,000
RESEARCH PROGRAM—Program Expenditures			Canadian Western Agribition.....	20,000	20,000
Salary adjustment reserve.....	154,200		Grants to farmers in designated areas who have experienced crop losses due to adverse weather.....	381,000	232,266
Operating costs.....	53,326,400		Canadian Plowing Council.....	5,000	5,000
	53,480,600	53,421,680	Grants to the Provinces of Nova Scotia, Prince Edward Island, and New Brunswick in the amounts of \$19,100, \$35,000 and \$32,900 respectively, towards the cost of re-establishing strawberry acreage rendered unproductive as a result of 1971-72 winter-kill.....	87,000	77,520
Summer student employment.....	1,275,000	1,290,353	CONTRIBUTIONS		
Public service bilingualism.....	240,300	69,019	Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1974.....	143,544,000	143,497,248
Capital costs.....	3,403,000	3,397,897	Contributions for Canada's fee for membership in the International Dairy Federation, to the Canadian Seed Growers Association, 4-H clubs organized in co-operation with Council on 4-H clubs, livestock improvement, to agricultural fairs, exhibitions and museums in accordance with regulations of the Governor in Council, payments pursuant to		
Lethbridge office laboratory.....	430,000	259,454			
Capital costs reserve.....	1,000,000				
Research into agricultural mechanization.....	90,000	62,557			
Grants					
Grants in aid of agricultural research in universities and other scientific organizations in Canada.....	800,000	800,000			
Contributions					
Canada's fee for membership in the International Society for Horticultural Science.....	400	400			
	60,719,300	59,301,360			

*Available from prior years appropriations.

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE—Continued				
VOTE 15—Concluded				
Contributions—Concluded				
agreements in force on March 31, 1973 with agricultural fairs, exhibitions and museums for the construction of buildings and other major undertakings.....	1,703,600		1,619,578	
Contributions to farmers in designated areas towards the cost of transportation of fodder and silage required as a result of crop losses due to adverse weather.....	573,000		454,147	
Payments to the Provinces of British Columbia and Alberta of 50% of the costs incurred in respect of provincial assistance on the transportation of hay, straw, and pellets in the Peace River area required as a result of crop losses due to adverse weather....	28,000		26,820	
Contributions to farmers in designated areas towards the purchase of grains, feed additives and prepared feeds required as a result of crop losses due to adverse weather.....	1,200,000		1,011,636	
Contributions to producer groups towards the cost of construction of regular cold storages, frost-free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council.....	500,000		367,000	
Payment to the Province of British Columbia of fifty percent of the costs incurred in respect of provincial assistance to farmers in the transportation of Canadian grown hay, hay pellets, alfalfa and straw required as a result of crop losses due to adverse weather.....	300,000		300,000	
Contribution to the Province of Quebec of amounts equal to fifty percent of the administrative expenses incurred by the Province and twenty-five percent of the premiums paid under an experimental crop insurance program during the period from April 1, 1973 to March 31, 1974.....	1,350,000		1,246,134	
Contribution to the Province of Quebec of amounts equal to fifty percent of the administrative expenses incurred by the Province and twenty-five percent of the premiums paid under an experimental crop insurance program during the period from April 1, 1972 to March 31, 1973.....	250,000		226,924	
Contributions to farmers in accordance with Grassland Incentive Payment Regulations, made by the Governor in Council pursuant to Agriculture Vote 17b, Appropriation Act No. 1, 1970, on acreage of lands diverted to grassland from summerfallow or from the production of any other crop.....	6,400,000		5,355,143	
Payments, in accordance with an agreement entered into with the Province of Alberta, in respect of a joint program, of assistance to producers in the transportation of hay, straw, roughage, pellets and cubes required as a result of crop losses due to adverse weather.....	300,000		38,773	
Contribution to Canadian National Livestock Records.....	15,000		15,000	
Contribution to Western Ontario Breeders Incorporated.....	8,000		8,000	
Payments, in accordance with agreements entered into with the Provinces of Quebec and Saskatchewan, in respect of joint assistance programs to producers severely affected as a result of having been unable to seed agricultural lands due to adverse weather.....	1,300,000		698,913	
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their account as at March 31, 1974.....	6,000		5,134	
	200,784,208		159,884,207	
Vote 16				
Payments, in accordance with agreements entered into by the Minister, with the Provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder.....	52,790,000		51,473,766	
Stat.				
Contributions to the Provinces under the Crop Insurance Act (R.S. c C-36)	15,181,872		15,181,872	
Grants to Agencies established under the Farm Products Marketing Agencies Act.....	100,000		100,000	
Contributions to Superannuation Accounts.....	2,007,000		2,007,000	
HEALTH OF ANIMALS PROGRAM				
Vote 25—Program expenditures—				
Salary adjustment reserve.....	1,639,000			
Operating costs.....	31,069,333			
	32,708,333		32,678,228	
Summer student employment.....	112,000		110,683	
Public service bilingualism.....	17,700		16,520	
Special revenue reserve.....	(70,000)		(70,000)	
Excess of vote netting revenue.....			(148,411)	
	32,768,033		32,587,020	
Contributions				
Canada's fee for membership in the Office Internationale des Epizooties.....	11,067		11,066	
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act.....	1,320,000		1,319,913	

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures
	\$	\$
AGRICULTURE—Concluded		
VOTE 25—Concluded		
Contributions—Concluded		
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies.....	60,000	58,387
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under the Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder.....	16,000	14,635
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of Anthrax.....	4,000	837
	<u>34,179,100</u>	<u>33,991,858</u>
Stat.		
Contributions to superannuation accounts.....	2,430,000	2,430,000
	<u>36,609,100</u>	<u>36,421,858</u>

CANADIAN GRAIN COMMISSION PROGRAM

Vote 30—Program expenditures—		
Salary adjustment reserve.....	969,300	
Operating costs.....	15,042,300	
	<u>16,011,600</u>	<u>14,648,897</u>
Capital costs.....	1,174,000	1,172,800
Student summer employment.....	6,300	6,203
Contributions		
Canada's fee for membership in the International Association for Cereal Chemistry.....	1,100	1,097
	<u>17,193,000</u>	<u>15,828,997</u>
Stat.		
Salaries of the Commissioners.....	89,102	89,102
Stat.		
Contributions to superannuation accounts.....	1,038,000	1,038,000
	<u>18,320,102</u>	<u>16,956,099</u>

CANADIAN DAIRY COMMISSION

Vote 35—Program expenditures—		
Salary adjustment reserve.....	20,400	
Operating costs.....	796,600	
	<u>817,000</u>	<u>749,925</u>
Summer student employment.....	4,000	1,541
	<u>821,000</u>	<u>751,466</u>
CANADIAN LIVESTOCK FEED BOARD		
Vote 40—Program expenditures—		
Salary adjustment reserve.....	10,660	
Operating costs.....	466,340	
	<u>477,000</u>	<u>464,084</u>
Vote 45		
CONTRIBUTIONS		
Freight assistance on feed grains including assistance in respect of grain storage costs.....	23,800,000	22,273,304
Vote 50		
FARM CREDIT CORPORATION		
Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1974.....	8,600,000	6,808,000
Total.....	<u>479,402,564</u>	<u>426,419,171</u>

COMMUNICATIONS

Canadian Radio-Television Commission

Contributions towards research under Section 18 of the Broadcasting Act.....	75,000	22,270
Operating costs.....	6,249,000	6,242,301
Salary reserve.....	154,000	154,000
Summer student employment.....	11,000	11,000
Contribution to retirement pension accounts.....	317,000	317,000
	<u>6,806,000</u>	<u>6,746,571</u>

ENERGY, MINES AND RESOURCES

ADMINISTRATION PROGRAM

Stat.		
Minister's salary and motor car allowance.....	17,000	17,000
Operating costs.....	6,559,120	6,513,848
EMR Tower Project.....	650,000	3,613
Salary adjustment reserve.....	81,044	
Summer students allotment.....	54,000	50,316
Public service bilingualism (TB 721880).....	230,100	188,633
Stat.		
Contributions to superannuation account.....	400,000	400,000
	<u>7,991,264</u>	<u>7,173,410</u>

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments		Expenditures	
	\$		\$	
ENERGY, MINES AND RESOURCES—Concluded				
MINERAL AND ENERGY RESOURCES PROGRAM				
Operating costs.....	34,262,051		33,620,858	
Capital costs.....	1,954,000		1,950,212	
Grants and contributions.....	1,547,000		1,449,012	
Salary adjustment reserve.....	171,464			
Summer students allotment.....	493,000		465,866	
Coal desulphurization project				
DEVCO/CAPE BRETON				
Operating costs.....	113,000		111,444	
Capital costs.....	18,000		17,437	
Pit slope support project.....	800,000		726,237	
Environmental Social Program				
Operating costs.....	103,000		73,481	
Capital costs.....	65,000		63,514	
Federal Labour Intensive Projects.....	122,000		71,546	
Public service bilingualism (TB 721880)	12,700		10,601	
Research contracts with the Energy Resource Institute and the Centre for Resource Studies.....	150,000			
Uranium Canada—Program expenditures.....	8,000		5,026	
Payments in respect of the Stabilization of Petroleum Product Prices in Canada.....	240,000,000		157,353,354	
Stat.				
Contributions to superannuation accounts.....	1,909,000		1,909,000	
	281,728,215		197,827,588	
EARTH SCIENCES PROGRAM				
Operating costs.....	29,020,535		28,779,369	
Capital costs.....	3,929,000		3,914,765	
Salary adjustment reserve.....	115,993			
Grants and contributions.....	224,000		197,495	
Environmental Social Program—Northern Pipelines				
Operating costs.....	579,000		572,612	
Capital costs.....	26,000		26,000	
Summer students allotment.....	548,000		531,325	
Federal Labour Intensive Projects.....	306,000		182,371	
Public service bilingualism (TB 721880)	17,700		15,715	
Stat.				
Contributions to superannuation accounts.....	1,318,000		1,318,000	
	36,084,228		35,537,652	
EXTERNAL AFFAIRS				
Vote 1				
Salary adjustment reserve.....	816,800			
Summer student employment.....	39,147			
Operating expenditures.....	88,533,125			
Supplementary estimates A.....	8,672,888			
Supplementary estimates B.....	1,392,000			
Allotment from TB Vote 15.....	815,500			
	100,269,460		99,143,162	
Vote 5				
Capital expenditures.....			9,033,000	
Supplementary estimates A.....			434,900	
			9,467,900	8,537,255
Vote 10				
Grants and contributions as detailed in the estimates.....			24,499,716	
Supplementary estimates A.....			1	
Supplementary estimates B.....			1,269,991	
			25,769,708	27,329,413
Vote 15				
World Exhibitions				
Salary adjustment reserve.....			2,875	
Operating costs.....			178,125	
Contributions as detailed in the estimates.....			4,000	
Supplementary estimates A.....			200,000	
			385,000	350,977
International Joint Commission				
Vote 35				
Salary adjustment reserve.....			9,500	
Program expenditures.....			635,500	
Upper Great Lakes Pollution Reference Payments to Ontario Ministry of the Environment.....			225,000	
			870,000	709,801
FINANCE				
Vote 1				
FINANCIAL AND ECONOMIC POLICIES—				
Program expenditures				
Salary adjustment reserve.....			470,992	355,987
Operating costs allotment.....			10,324,508	9,863,773
Allotment from Treasury Board Vote 15.....			431,000	365,370
			11,226,500	10,585,130
Vote 10				
MUNICIPAL GRANTS				
Grants to municipalities.....			63,602,000	63,285,410
Grants to provinces.....			2,100,000	2,099,186
			65,702,000	65,384,596

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
FINANCE—Concluded			Indian Annuities and Miscellaneous Pensions		
Vote 15			Indian Annuities (R.S.C. 1-6).....	639,869	639,869
ANTI-DUMPING TRIBUNAL—Program expenditures			Pension to Doris Rykman (Chap. 50 Statutes of 1936).....	245	245
Salary adjustment reserve.....	351,351	337,714	Contributions to superannuation accounts.....	4,596,000	4,596,000
Operating costs allotment.....	11,649	11,649		5,236,114	5,236,114
	363,000	349,363			
Vote 11a			General		
Contribution to the Government of New Brunswick for assistance in meeting costs relating to floods in 1973.....	5,000,000	5,000,000	Write-off of active assets.....	41,891	41,891
			Write-off of Loans issued from the Indian Housing Assistance Account..	600,360	600,360
Vote 12a			Refunds of amounts credited to Revenue in previous years.....	11,540	11,540
Payment to the Foreign Claims Fund established by Finance's Vote 22a, Appropriation Act No. 9, 1966.....	20,000	20,000			
Total.....	82,311,500	81,339,089	Total Indian and Eskimo Affairs Program.....	337,461,573	336,164,092
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			NORTHERN AFFAIRS PROGRAM		
ADMINISTRATION PROGRAM			Operating expenditures		
Program expenditures			Salary adjustment reserve allotment.....	315,800	262,100
Salary adjustment reserve allotment.....	392,300	389,448	Operating costs allotment.....	27,347,201	27,110,301
Operating costs allotment.....	12,492,900	12,414,033	Summer student employment allotment	72,900	72,900
Summer student employment allotment	27,300	27,300	Department's share of \$5,000,000		
From TB Vote 15 Public Service			Environmental—Social Program—		
Bilingualism (TB 721092).....	490,300	406,960	Northern pipelines allotment.....	1,487,000	1,445,875
	13,402,800	13,237,741		29,222,901	28,891,176
Minister's salary and car allowance.....	17,000	17,000	Capital expenditures		
Contributions to superannuation account.....	850,000	850,000	Other capital cost allotment.....	50,755,000	36,188,844
Total Administration Program..	14,269,800	14,104,741			
			Grants and other transfer payments listed in the Estimates and contributions.....	90,609,932	88,287,191
INDIAN AND ESKIMO AFFAIRS PROGRAM			Write-off of active assets.....	5,340	5,340
Operating expenditures			Contribution to superannuation accounts.....	583,000	583,000
Salary adjustment reserve allotment.....	2,131,600	2,131,600	Refunds of amounts credited to revenue in previous years.....	133,176	133,176
From TB Vote 5 Government Contingencies (TB 727037).....	939,668	939,668	Total Northern Affairs Program	171,309,349	154,088,727
Summer student employment allotment	129,000	129,000			
Operating costs allotment including contributions and special payments..	255,508,400	255,020,502	CONSERVATION PROGRAM		
Each grant as listed in the Estimates....	2,069,000	1,276,078	Operating expenditures		
	260,777,668	259,496,848	Salary adjustment reserve allotment.....	902,900	793,827
Capital Expenditures			Operating cost allotment.....	45,297,302	45,717,445
Capital costs allotment.....	71,110,000	71,126,300	Summer student employment allotment	722,900	722,452
Less: Estimated revenue credited to Vote (Maximum 125 per cent—\$395,000).....	316,000	348,961	Forest fire fighting allotment.....	705,000	296,506
	70,794,000	70,777,339	Each grant as listed in the Estimates..	4,380,000	4,252,000
				52,008,102	51,782,230
			Less: Estimated revenues credited to Vote (maximum 125 per cent \$8,720,000).....	6,976,000	7,219,767
			Total Vote 70.....	45,032,102	44,562,463

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures
	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded		
CONSERVATION PROGRAM—Concluded		
Capital expenditures		
Canadian Wildlife Service allotment....	331,500	314,700
Canals bridge contribution allotment....	1,197,000	1,104,000
Other capital costs allotment.....	41,589,625	41,580,526
Total Vote 75.....	43,118,125	42,999,226
 Contributions to superannuation accounts.....	 2,128,000	 2,128,000
 Payment to National Battlefields Commission.....	 520,000	 520,000
Total Conservation Program.....	90,798,227	90,209,689
Total Department.....	613,838,949	594,567,249

INDUSTRY, TRADE AND COMMERCE**Statistics Canada****Vote 45**

Operating costs allotment (excluding Census).....	53,187,522	52,208,871
Census operating costs allotment.....	9,673,159	8,720,184
Salary adjustment reserve allotment (excluding Census).....	2,410,210	1,654,017
Salary adjustment reserve allotment (Census).....	289,441	203,985
Summer student employment allotment	167,773	162,129
Capital costs allotment (excluding Census).....	1,891,000	935,906
Capital cost allotment (Census).....	258,000	44,129
Labour force survey assessment review project allotment.....	1,671,568	1,670,566
Public service bilingualism allotment....	757,960	144,598
Canada's fee for membership in the Inter-American Statistical Institute..	11,600	10,716
Contribution to the International Statistical Institute.....	750	750
Contribution to the Association for Research in Income and Wealth.....	750	750
Contribution to the Customs Co-operation Council.....	5,700	
	70,325,433	65,756,601

Stat.

Refunds of amounts credited to revenue in previous years.....	954	954
Total.....	70,326,387	65,757,555

JUSTICE**Tax Review Board****Vote 10**

Operating Costs.....	516,000	403,617
 Stat.		
Salaries of the Members.....	181,327	181,327
Travelling expenses.....	29,754	29,754
Contributions to superannuation accounts.....	37,000	37,000
	764,081	651,698

LABOUR**Vote 1**

Operating Costs.....	13,015,945	12,702,185
Salary adjustment reserve.....	302,500	
Reserve for acquisition of modular furniture and furnishings.....	632,000	
Summer student employment.....	33,555	33,555
Grants as listed in Details of Estimates: Grant to Labour College of Canada....	20,000	20,000
Grants for Special Research Studies in the Labour Field (Employment Standards).....	15,000	15,000
Grants to International Institute for Labour Studies at Geneva, Switzerland.....	25,000	25,000
Grants for Special Research Studies in the Labour Field.....	40,000	40,000
Transitional assistance benefits.....	75,001	30,000
Adjustment assistance benefits.....	400,001	317,630
	14,559,002	13,183,370

Vote 15

Public Service bilingualism.....	165,900	101,646
	14,724,902	13,285,016

MANPOWER AND IMMIGRATION**Vote 1****ADMINISTRATION****Program expenditures**

Operating costs allotment.....	19,680,211	18,563,436
Public Service Hiring Program—Summer students.....	17,142	17,142
Salary adjustment reserve allotment..	412,147	
Total.....	20,109,500	18,580,578

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures
	\$	\$
MANPOWER AND IMMIGRATION—Concluded		
Vote 5		
DEVELOPMENT AND UTILIZATION OF MANPOWER		
Operating expenditures		
Operating costs allotment.....	105,163,169	102,537,148
Public Service Hiring Program—		
Summer students.....	125,708	117,297
Salary adjustment reserve.....	2,024,123	
Canadian Manpower Training Program course purchases.....	215,504,000	215,460,838
	<u>322,817,000</u>	<u>318,115,283</u>

Vote 15		
IMMIGRATION		
Program expenditures, the grants listed in the estimates and contributions		
Operating costs allotment.....	33,773,716	32,834,818
Public Service Hiring Program—		
Summer students.....	34,284	34,282
Grants to immigrant welfare organizations.....	183,300	183,300
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	1,374,700	1,190,694
Total.....	<u>35,366,000</u>	<u>34,243,094</u>

Vote 20		
PROGRAM DEVELOPMENT SERVICE		
Program expenditures the grants listed in the estimates and contributions		
Operating costs allotment.....	7,178,971	6,502,231
Public Service Hiring Program—		
Summer students.....	85,710	71,972
Salary adjustment reserve allotment..	309,319	
Grants for Manpower Research and Development.....	50,000	23,000
Payments in accordance with Section 10 of the Adult Occupational Training Act for manpower training research projects.....	280,000	271,562
Total.....	<u>7,904,000</u>	<u>6,868,765</u>
Total—Department.....	<u>386,196,500</u>	<u>377,807,720</u>

Immigration Appeal Board

Vote 25		
PROGRAM EXPENDITURES		
Salary adjustment reserve allotment...	32,209	
Other operation and maintenance.....	1,879,791	1,456,637
Total.....	<u>1,912,000</u>	<u>1,456,637</u>
Total.....	<u>388,108,500</u>	<u>379,264,357</u>

NATIONAL REVENUE

Customs and Excise		
Salary adjustment reserve allotment....	3,218,823	2,235,687
Student summer employment.....	78,294	38,175
Language training.....	2,818,485	1,790,410
Operating costs allotment.....	107,132,884	105,198,229
Less: Amount recoverable from firms requiring special services.....	<u>1,680,000</u>	<u>2,935,935</u>
	<u>111,568,486</u>	<u>106,326,566</u>

Taxation

Vote 5		
Operating costs allotment.....	161,702,334	161,031,469
Salary adjustment reserve allotment grant as listed in the Estimates.....	15,000	15,000
Summer students allotment.....	25,166	25,166
Language training reserve allotment.....	1,343,900	962,225
	<u>163,086,400</u>	<u>162,033,860</u>
(Stat) Contribution to superannuation account.....	10,339,000	10,339,000
	<u>173,425,400</u>	<u>172,372,860</u>
Less:		
Recoverable from Canada Pension Plan account.....	9,720,000	9,720,000
Recoverable from Unemployment Insurance Commission.....	6,284,500	6,284,500
Recoverable from Customs and Excise.....	646,000	365,256
Total.....	<u>156,774,900</u>	<u>156,003,104</u>

REGIONAL ECONOMIC EXPANSION

Salary adjustment reserve.....	1,279,929	
Summer student employment.....	76,896	76,896
Operating expenditures exclusive of other allotments.....	40,085,176	34,635,094
	<u>41,442,001</u>	<u>34,711,990</u>
Capital expenditures—net appropriation.....	6,994,500	5,720,764
	<u>6,994,500</u>	<u>5,720,764</u>

GRANTS

Industrial development.....	50,000	9,500
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CONTRIBUTIONS

Developmental planning and administration.....	10,842,500	5,364,891
Industrial development.....	140,536,001	111,840,994
Infrastructure assistance.....	125,242,200	111,181,201
Social adjustment and Rural Economic Development.....	97,789,000	90,811,892
Total.....	<u>422,896,202</u>	<u>359,641,232</u>

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SCIENCE AND TECHNOLOGY					
Vote 1					
Operating costs allotment.....	4,051,050	3,979,974			
Contributions toward the support of the International Institute of Applied Systems Analysis.....	148,950	148,950			
Public Service bilingualism (T B 720987)	72,300	72,300			
Reserve for highly qualified manpower survey.....	780,000	780,000			
	<u>5,052,300</u>	<u>4,981,224</u>			
Science Council of Canada					
Vote 05					
Operating costs allotment.....	1,518,748	1,518,748			
Salary adjustment reserve allotment.....	38,456	33,726			
Public service bilingualism allotment.....	31,100	27,316			
Summer student employment allotment	2,796	2,796			
Stat.					
Superannuation contributions allotment.....	61,000	61,000			
	<u>1,652,100</u>	<u>1,643,586</u>			
SECRETARY OF STATE					
ADMINISTRATION					
Vote 1					
Operating costs allotment.....	4,841,073				
Salary adjustment reserve.....	105,933				
Summer student employment.....	53,994				
From T B Vote 10 Summer '73.....	386,000				
From T B Vote 15 Management objectives for bilingualism.....	533,200				
	<u>5,920,200</u>	<u>5,465,747</u>			
Vote 2 b (1968-69)					
Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748.....	66,758	181			
Stat.					
Secretary of State					
Salary and motor car allowance.....	17,000	17,000			
Minister of State					
Motor car allowance.....	2,000	2,000			
Contributions to superannuation accounts.....	203,000	203,000			
	<u>6,208,958</u>	<u>5,687,928</u>			
Vote 5					
BILINGUALISM DEVELOPMENT					
Operating costs allotment.....			1,489,970		
Salary adjustment reserve.....			26,198		
Summer student employment.....			3,832		
			<u>1,520,000</u>	<u>1,347,432</u>	
Vote 10					
Grants and contributions as listed in the details of the Estimates.....			99,719,000		
From TB Vote 10 Summer language training.....			598,000		
Less: Supplementary Estimates B.....			5,379,108		
			<u>94,937,892</u>	<u>94,547,793</u>	
Stat.					
Contributions to superannuation accounts.....			79,000		79,000
			<u>96,536,892</u>	<u>95,974,225</u>	
Vote 15					
ARTS AND CULTURE					
Operating costs allotment.....			922,191		
Salary adjustment reserve.....			20,327		
Summer student employment.....			13,482		
Cultural statistics.....			738,000		
Film Festival offices.....			276,000		
Grants as listed in the details of the Estimates.....			3,267,000		
Supplementary Estimates A.....			1,713,000		
Supplementary Estimates B.....			1		
			<u>6,950,001</u>	<u>4,246,446</u>	
Vote 16b					
Grants to the National Second Century Fund of British Columbia.....			5,379,109		5,379,108
Stat.					
Contributions to superannuation accounts.....			42,000		42,000
			<u>12,371,110</u>	<u>9,667,554</u>	
Vote 20					
EDUCATION SUPPORT					
Operating costs allotment.....			679,348		
Salary adjustment reserve.....			27,652		
Grants as listed in the details of the Estimates.....			75,000		
			<u>782,000</u>	<u>468,053</u>	
Stat.					
Post-secondary adjustment payments to the Provinces pursuant to part VI of the Federal-Provincial Fiscal Arrangements Act, 1972.....			485,140,525		485,140,525
Contributions to superannuation accounts.....			33,000		33,000
			<u>485,955,525</u>	<u>485,641,578</u>	

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE—Continued			National Museums of Canada		
Vote 25			Vote 85		
TRANSLATION			Operating expenditures.....	18,530,800	
Operating costs allotment.....	15,659,419		Salary adjustment reserve.....	387,700	
Salary adjustment reserve.....	359,981		Summer student allotment.....	397,000	
Summer student employment.....	26,964		New Museums policy allotment.....	1,821,000	
Translation training program.....	954,636		From T B Vote 15 Public Service		
Grants as listed in the details of the			Bilingualism.....	110,800	
Estimates.....	116,000			21,247,300	18,498,534
Reserve for new furniture.....	335,000				
	17,452,000	16,883,345			
Stat.			Vote 90		
Contributions to superannuation ac-			Grants and contributions.....	7,742,801	7,540,440
counts.....	1,150,000	1,150,000			
			Stat.		
Total	18,602,000	18,033,345	Contributions to superannuation ac-		
			counts.....	469,000	469,000
Vote 30					
CITIZENSHIP DEVELOPMENT			Stat.		
Operating costs allotment.....	4,646,808		Refund of previous years' revenue.....	58	58
Salary adjustment reserve.....	84,445				
Summer student employment.....	116,747		Total	29,459,159	26,508,032
Supplementary Estimates A.....	3,367,000				
From T B Vote 10 Hostels.....	294,000				
From T B Vote 10 Evaluation.....	110,325				
From T B Vote 10 Opportunities for					
Youth.....	2,599,000				
Less transfer to Manpower and Im-					
migration.....	2,599,000				
	8,619,325	6,395,241			
Vote 35					
Grants and contributions as listed in					
the details of the Estimates.....	18,534,000				
Supplementary Estimates A.....	4,070,451				
Supplementary Estimates B.....	1				
From T B Vote 10 Hostels.....	1,200,000				
From T B Vote 10 Group Travel.....	498,000				
From T B Vote 10 Opportunities for					
Youth.....	35,325,000				
Less: Transfer to Manpower and Im-					
migration.....	35,325,000				
	24,302,452	22,666,361			
Stat.					
Contributions to superannuation ac-					
counts.....	163,000	163,000			
Total	33,084,777	29,224,602			
Vote 40					
CITIZENSHIP REGISTRATION					
Operating costs allotment.....	2,556,993				
Salary adjustment reserve.....	65,007				
Supplementary Estimates A.....	795,000				
	3,417,000	3,334,102			
Stat.					
Contributions to superannuation ac-					
counts.....	172,000	172,000			
Total	3,589,000	3,506,102			
Total—Department	656,348,262	647,735,334			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Concluded

	Estimates	Allotments	Expenditures
	\$	\$	\$
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Vote 20			
Law enforcement—			
Operating expenditures			
Salary adjustment, reserve allotment.....	7,907,186	7,907,186	7,907,186
Disutility benefits, reserve allotment.....	10,500,000	10,500,000	10,500,000
Grant to the Canadian Association of Chiefs of Police.....	25,000	25,000	25,000
Grant to the RCM Police Veterans' Association.....	2,500	2,500	2,500
Grant to the Internatioal Association of Chiefs of Police.....	1,000	1,000	1,000
Contribution to Ford MacLeod for a building commemorating the founding of the RCMP....	20,000	20,000	20,000
Operating costs allotment.....	\$ 241,463,914		
Transfer from Treasury Board Vote 15 public service.....			
Bilingualism.....	1,860,900		
	243,324,814		
Less: transfer to Vote 25.....	129,000		
	243,195,814	231,260,113	221,272,305
	261,651,500	249,715,799	239,727,991
Less: Amount recoverable (125%).....	86,250,000	74,314,299	74,314,299
	175,401,500	175,401,500	165,413,692
Vote 25			
Law Enforcement—			
Capital expenditures			
Capital costs allotment.....	21,766,900		
25a To authorize the transfer of \$129,000 from Solicitor General			
Vote 20, Appropriation Act No. 4, 1973 for the purposes of this vote			
and to provide a further amount of.....	1,191,000		
Transfer from Vote 20.....	129,000		
	23,086,900	23,086,900	21,316,299
	198,488,400	198,488,400	186,729,991

TRANSPORT

Department

HEADQUARTERS PROGRAM

	Allotments	Expendi- tures
	\$	\$
Minister of Transport—Salary and motor car allowance.....	17,000	17,000
Refunds of amounts credited to revenue in previous years.....	8,303	8,303
Contributions to superannuation accounts.....	657,000	657,000
Operating costs.....	12,731,000	12,531,662
Student Summer Employment.....	16,000	16,000
Revenue reserve allotment.....	273,542	
	13,702,845	13,229,965
Less: Estimated revenue.....	1,573,542	1,573,542
	12,129,303	11,656,423

TRANSPORT—Continued

MARINE SERVICES

	Allotments	Expendi- tures
	\$	\$
Contributions to superannuation accounts.....	4,999,000	4,999,000
Operating costs.....	110,289,035	109,929,454
Salary adjustment reserve allotment.....	101,766	
Summer student employment.....	116,000	116,000
Capital costs.....	53,464,917	45,134,073
Grants and contributions.....	36,267	35,596
Federal Court Awards.....	926,018	926,018
Refunds of amounts credited to revenue in previous years.....	668	668
	169,933,671	161,140,809
Less: Estimated Revenue.....	14,641,703	14,641,703
	155,291,968	146,499,106

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
TRANSPORT—Concluded			TRANSPORTATION DEVELOPMENT AGENCY		
AIR TRANSPORTATION			Operating costs.....	8,166,001	6,887,360
Grants			Capital costs.....	7,942,000	6,180,230
Grant to Royal Canadian Flying Clubs Association.....	10,000	10,000	Student summer employment.....	25,000	18,223
Grant to flying clubs, schools and instructors.....	50,000	40,295	Salary adjustment reserve.....	60,000	
			Contributions to superannuation accounts.....	81,000	81,000
Contributions				16,274,001	13,166,813
Contributions towards the operation of municipal and other airports....	1,625,000	1,183,441	Canadian National Railway Company		
Contributions to assist in the construction of/or improvements to terminal and/or maintenance service buildings for municipal main-line airports.....	728,000	290,136	Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the operations in the calendar year 1973 in respect of the Canadian National Railways System.....	25,000,000	21,324,055
Contributions in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities.....	2,050,000	2,038,752			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities.....	530,000	506,125	VETERANS AFFAIRS		
Contributions towards Canada's participation in the development of an aeronautical satellite.....	500,000		ADMINISTRATION		
Payments to former owners of expropriated properties at Mirabel Quebec.....	16,000,000	4,517,738	Vote 1		
Federal court awards.....	2,859	2,859	Operating costs allotment.....	5,463,405	
Contributions to superannuation accounts.....	10,670,000	10,670,000	Salary adjustment reserve.....	24,595	
Operating costs allotment.....	213,419,434	213,279,842	Summer student employment.....	36,500	
Bilingualism allotment.....	85,000		Supplementary Estimates B.....	1	
Capital expenditures.....	59,385,000	59,332,403	Transfer from Vote 45.....	279,999	
	305,055,293	291,871,591	Allotment from T B Vote 15.....	88,300	
Less: Estimated Revenue.....	68,836,853	68,836,853		5,892,800	5,882,997
	236,218,440	223,034,738	Stat.		
SURFACE TRANSPORTATION			Contributions to superannuation accounts.....	429,000	429,000
Salary adjustment reserve allotment.....	75,000		Expenditures.....	17,287	17,287
Student summer employment plan.....	25,000			6,339,087	6,329,284
Operating costs allotment.....	66,010,307	66,005,877	WELFARE SERVICES		
Capital costs allotment.....	7,107,000	6,445,551	Vote 5		
Grants and Contributions.....	48,704,000	48,061,019	Operating costs allotment.....	479,023	
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal....	950,289	950,289	Salary adjustment reserve.....	2,977	
Contribution to superannuation accounts.....	142,000	142,000	Supplementary Estimates A.....	1	
	123,013,596	121,604,736	Supplementary Estimates B.....	1	
				482,002	477,749
			Vote 10		
			Grants and Contributions.....	95,583,000	
			Supplementary Estimates A.....	17,417,000	
			Supplementary Estimates B.....	1	
			Transfer from Vote 35.....	999,999	
				114,000,000	111,761,383
			Vote 15		
			Operating costs allotment.....	9,447,607	
			Salary adjustment reserve.....	124,393	
			Summer student employment.....	165,000	
			Allotment from T B Vote 15.....	19,500	
			Less: Transfer to Vote 20		
			Supplementary Estimates B.....	99,999	
				9,656,501	9,316,911

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
VETERANS AFFAIRS—Concluded					
WELFARE SERVICES—Concluded					
Vote 20					
Grants and Contributions.....	9,825,000				
Grant to Army Benevolent Fund.....	18,000				
Grant to Royal Canadian Legion.....	9,000				
Commonwealth War Graves Commission.....	690,000				
Other Grants allotment.....	2,155,453				
Supplementary Estimates B.....	1				
Transfer from Vote 15					
Supplementary Estimates B.....	99,999				
	12,797,453	12,716,686			
Stat.					
Contributions to superannuation accounts.....	701,000	701,000			
Expenditures.....	1,816,720	1,816,720			
Program Total.....	139,453,676	136,790,449			
PENSIONS					
Vote 25					
Operating costs allotment.....	239,500				
Salary adjustment reserve.....	10,500				
	250,000	213,120			
Vote 30					
Operating costs allotment.....	5,569,965				
Salary adjustment reserve.....	38,635				
Summer student employment.....	10,500				
Supplementary Estimates A.....	1				
	5,619,101	5,542,806			
Vote 35					
Compensation for Loss of Earnings.....	65,000				
Grants allotment.....	245,635,000				
Supplementary Estimates A.....	47,700,000				
Less: Transfer to Vote 10					
Supplementary Estimates B.....	999,999				
	292,400,001	290,526,763			
Stat.					
Contributions to superannuation accounts.....	376,000	376,000			
Program Total.....	298,645,102	296,658,689			
BUREAU OF PENSIONS ADVOCATE					
Vote 40					
Operating costs allotment.....	1,393,707				
Salary adjustment reserve.....	8,393				
Summer student employment.....	5,900				
	1,408,000	1,354,242			
Stat.					
Contributions to superannuation accounts.....	100,000	100,000			
Program Total.....	1,508,000	1,454,242			
TREATMENT SERVICES					
Vote 45					
Operating costs allotment.....	68,517,000				
Salary adjustment reserve.....	1,553,000				
Summer student employment.....	452,000				
Allotment from T B Vote 15.....	72,000				
Contributions.....	3,350,000				
Supplementary Estimates A.....	1				
Less: Transfer to Vote 1					
Supplementary Estimates B.....	279,999				
	73,664,002	70,625,841			
Vote 50					
Capital costs allotment.....	10,245,000	9,153,552			
Stat.					
Contributions to superannuation accounts.....	5,377,000	5,377,000			
Program Total.....	89,286,002	85,156,393			
Vote 55					
Operating costs allotment.....	6,957,241				
Salary adjustment reserve.....	64,594				
Summer student employment.....	50,000				
Grants allotment.....	35,000				
	7,106,835	6,831,556			
Stat.					
Contributions to superannuation accounts.....	517,000	517,000			
Expenditures.....	4,555,145	4,555,145			
Program Total.....	12,178,980	11,903,701			
Grand Total.....	547,410,847	538,292,758			

Names of Members of Commissions and Rates of Pay

COMMUNICATIONS

Canadian Radio-Television Commission

The Commission was established under Part II of the Broadcasting Act, c. 25, 1968, and consists of five full-time members and ten part-time members to be appointed by the Governor in Council.

Section 9 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees as are fixed by by-laws of the Commission while attending a meeting of the Commission or any committee thereof or at public hearings before the Commission that they are requested by the Chairman to attend. By-Law No. 2, as amended, of the Commission provides that part-time members be paid a fee of \$125 per diem.

Full time members: H J Boyle Ottawa, H Dornan Ottawa, P Juneau Ottawa, Mrs P Pearce Ottawa, R Therrien Ottawa. Part-time members: H Bower Regina, A H Cormier Moncton, NB, J de la Chevrotière Quebec, Dr N Frye Toronto, Mrs R A Gower Vernon, BC, J Hébert Montreal, G Hughes Windsor, NS, R B Land Downsview, Ont., J Shanski Winnipeg, Dr G Thomas St Anthony, Nfld.

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

L A Couture Acting Chairman \$34,000, A S Whiteley Member \$29,000.

Food Prices Review Board

Mrs B A Plumptre Chairman \$40,000. The following commissioners received \$200 per day each to a maximum of \$20,000 per year, plus payment of actual and reasonable expenses in accordance with the Treasury Board Travel Directive incurred while travelling on Board business: Dr G L Burton, L H Lorrain, J Major, Mrs E A Root, W G Thompson.

ENVIRONMENT

Canada-Norway Sealing Commission

Members of this Commission receive per diem rate of \$75. J W Carroll, Dr H D Fisher, K Henriksen, Dr M P Shepard.

Canadian Fisheries Advisory Council

Members of this Commission receive per diem rate of \$75. John Athea, Bernard Blais, Douglas Corbridge, Samuel Corkum, Martin K Eriksen, Dr Henri Favre, W L Freeze, D F Miller, W O Morrow, John Mullally, W E MacInnes, R I Nelson, L J Omstead Jr, Rupert Prince, Paul Russell, Dr Sol Sinclair.

Canadian Forestry Advisory Council

H W Beall receives a per diem rate of \$100. Other members of this Commission receive a per diem rate of \$75. T N Beaupre, M Duchesneau, Pierre R Gendron, G Godwin, J W Ker, A P MacBean, W R Parks, M Perron, J S Rowe, J S Stokes, V A Wood.

Fisheries Prices Support Board

Members of this Commission receive per diem rate of \$75. Bernard Blais, J Bruce Buchanan, K F Harding, James B Morrow, Paul P Russell.

Fisheries Research Board

Members of this Commission receive per diem rate of \$75. Dr J E Blanchard, Dr Donald A Chant, Dr R D Connor, Dr Henri Favre, Dr Glen H Geen, K F Harding, Dr D R Idler, D N Kendall, I H Langlands, Dr P A Larkin, Dr R R Logie, Barry MacMillan, Dr A W H Needler, Keith Ronald, Paul Russell, Dr Sol Sinclair, Dr P C Trussell.

Inter-American Tropical Tuna Commission

Members of this Commission receive per diem rate of \$75. Robert L Payne, G E Waring, E B Young.

International Commission for the Northwest Atlantic Fisheries

Members of this Commission receive per diem rate of \$75. A A Etchegary, Kjell Henriksen, Dr A W H Needler.

International Commission for the Conservation of Atlantic Tuna

Members of this Commission receive per diem rate of \$75. Dr M P Shepard, G E Waring, E B Young.

International Council for the Exploration of the Sea

Members of this Commission receive per diem rate of \$75. Dr W L Ford, Dr C R Mann, Dr J R Weir.

International Great Lakes Fishery Commission

Members of this Commission receive per diem rate of \$75. E W Burrige, Dr F E J Fry, Dr C J Kerswill, K H Loftus.

International North Pacific Fisheries Commission

Members of this Commission receive per diem rate of \$75. James Cameron, C R Levelton, D L Miller, R A Pierce, Dr M P Shepard.

International Pacific Halibut Commission

Members of this Commission receive per diem rate of \$75. C R Levelton, F W Millerd, Jack Taylor Prince.

International Pacific Salmon Fisheries Commission

Members of this Commission receive per diem rate of \$75. Roderick Haig-Brown, W R Hourston, Richard Nelson.

International North Pacific Fur Seal Commission

Members of this Commission receive per diem rate of \$75. E B Young.

International Whaling Commission

Members of this Commission receive per diem rate of \$75. Dr W R Martin, Dr W M Sprules.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Oil and Gas Committee

Under authority of P C 1973-265 dated February 1, 1973 per diem rates of \$200 were paid to the following: B Clouthier, W Mackey, J G Spratt.

Historic Sites and Monuments Board of Canada

Under authority of P C 1969-2/1876 dated October 1, 1969 per diem rates of \$100 were paid to the following members: G Anderson, W P Bolger, J M S Careless, L Harris, M Laterreur, J J Lefebvre, G Macbeath, M E Prang, J E Rea, B Napier Simpson Jr, J J Talman, L H Thomas, A R Turner, P H Waite.

INDUSTRY, TRADE AND COMMERCE

Preparatory Commission for Metric Commission

S M Gossage Chairman \$35,000

Members: M Archer, L H Charter, P Demers, A J Groleau, D D Morris, R Parent, B E Robinson, T A Somerville, G G E Steele, J W E Thomas, A S Tirrell, A Cohen, C J Laurin, G C L Draeske, W M Hall, Dr B McArthur, J O Wright.

Per diem for these members is \$150.00 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

Names of Members of Commissions and Rates of Pay—Continued

LABOUR

- A Commission of Inquiry pursuant to Section 196 of Part V of the Canada Labour Code concerning the costing of pension benefits. Commissioner J J Deutsch, per diem \$150.
- A Commission of Inquiry pursuant to sub-section 62(1) of Part III of the Canada Labour Code concerning hours of work in the shipping industry. Commissioner J St Laurent, per diem \$150.

MANPOWER AND IMMIGRATION

Commission of Inquiry relating to the Department of Manpower and Immigration

Chairman Madame Justice Claire L'Heureux-Dubé may be paid for expenses up to \$900 per month.

Immigration Appeal Board

The Board consists of Chairman J V Scott, Vice-Chairmen J C A Campbell, J P Houle, A B Weselak and J A Byrne; Members G Legaré, F Glogowski, U Benedetti and R Tremblay; Temporary members F N A Rowell, C M Campbell, L A Chevrier, E H Poworoznyk, R L Lord, R Poupard, J Rochon, L Appolloni, M Russell, P Chapple, W T Kilgour and J E Steele, all paid on an annual basis.

NATIONAL HEALTH AND WELFARE

Commission of Inquiry into the Non-Medical Use of Drugs

The Chairman, Gerald LeDain, commissioners, Marie-Andrée Bertrand, Ian Lachlan Campbell, Heinz E Lehmann and J Peter Stein received remuneration at the rate of \$150 per day.

PRIVY COUNCIL

Airport Inquiry Commission

Commissioner Justice Hugh F Gibson received no honorarium as Chairman being prevented by the Judges Act from accepting additional remuneration.

EXPENSES OF THE AIRPORT INQUIRY COMMISSION

	Estimates	Allotments	Expenditures
Expenses..... (12)	\$100,000	\$225,000	\$224,781

PC 1973-3026, dated 5 October 1973,

WHEREAS the Government of Canada has decided that Toronto International Airport, Malton, will not be expanded beyond its present boundaries in order not to further increase the degree of disturbance from flight operations to the people now living in communities surrounding Toronto International Airport, Malton;

AND WHEREAS the Government of Canada has decided that the air transportation needs of the central Ontario market require that there be established another international airport in addition to Toronto International Airport, Malton;

AND WHEREAS the Government of Canada has chosen a site near Pickering, Ontario to be the location for the new International Airport;

AND WHEREAS it is desired to provide a means of receiving new evidence as to the need for and location of such an airport and new evidence of any relevant factor that has not been considered by the Government of Canada, if available and forthcoming;

AND WHEREAS there are other matters necessarily inter-related to and affected by such decisions in respect of which it is desired that there be an inquiry.

THEREFORE, THE COMMITTEE OF THE PRIVY COUNCIL advise that, pursuant to Part I of the Inquiries Act, the Honourable Mr. Justice Hugh F Gibson, a Judge of the Federal Court of Canada, of the City of Ottawa in the Province of Ontario, Murray V Jones, Esquire of the City of Toronto in the Province of Ontario, and Dr Howard Petch, Esquire, of the City of Kitchener in the Province of Ontario, be appointed Commissioners under Part I of the Inquiries Act (to be known as the "Airport Inquiry Commission") to inquire into and report upon the air transportation needs of the central Ontario market as follows:

1. In relation to the decisions that there is a need for a new International Airport for the central Ontario market and that the new International Airport be located on the site near Pickering, Ontario, to receive and record new evidence, if available, and, if available and adduced, to report on such new evidence in response to the following questions:

- (a) respecting need,

- (i) is there any new evidence as to what is the expected maximum passenger traffic volume in the domestic, trans-border and international air traffic markets for the year 1980 and what are the best estimates of rates of growth beyond 1980, and

- (ii) is there any new evidence that Toronto International Airport, Malton, can be expanded or re-configured, within present boundaries, to meet all reasonable needs, having regard to runway capacity, ground access, terminal capacity and the number of people affected by disturbance from flight operations for the period up to 1980, 1990 and 2000;

- (b) respecting location,

is there any new evidence to prove that the site near Pickering, Ontario is not suitable for the new International Airport for the central Ontario market having regard to

- (i) disturbance from flight operations,

- (ii) passenger convenience,

- (iii) regional economic effect,

- (iv) total environmental effect, positive and negative, and

- (v) facilities required, including related infrastructures such as roads, railways, guideways and helicopter facilities, and

- (c) generally, is there any new evidence of any relevant factor that has not been considered by the Government of Canada, such, for example, as established facts on technology or travel habits, that may appear to affect any decision of the Government of Canada taken to date?

2. To receive and report on any evidence adduced and, if deemed advisable, to make recommendations in so far as they are within federal legislative jurisdiction in response to the following questions:

- (a) should the new International Airport be principally international in character or should it serve some other function,

- (b) what airline traffic sectors or parts thereof should be allocated to the new International Airport in the major first phase in order to relieve the disturbance caused by flight operations at Malton,

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Continued

Airport Inquiry Commission—Concluded

- (c) to what extent should domestic and United States traffic be served at the new International Airport in addition to the airport having an international role,
- (d) should the opening date of the major first phase be 1980 or later,
- (e) should there be a partial or limited opening of the new International Airport prior to 1980,
- (f) what should be the nature of
 - (i) the ground access to the new International Airport, and
 - (ii) the inter-airport transportation between Toronto International Airport, Malton, and the new International Airport, and
- (g) from the point of view of passenger convenience, should a downtown terminal or terminals be established in respect of Toronto International Airport, Malton or the new International Airport?

3. For the purpose of reporting under subparagraphs 1(a), (b) and (c), to receive new evidence, if any is forthcoming and adduced in accordance with the practices and procedures of the Commission, from any private member of the public, any interested agency, any group or corporation and any representative of the federal or any provincial, regional or municipal government who desires to give evidence.

4. For the purpose of reporting and if deemed advisable making recommendations under paragraph 2, to receive evidence, if forthcoming and adduced in accordance with the practices and procedures of the Commission, from any private member of the public, any interested agency, any group or corporation and any representative of the federal or any provincial, regional or municipal government who desires to give evidence.

THE COMMITTEE further advise that

- A. the Honourable Mr. Justice Hugh F Gibson be appointed Chairman of the Airport Inquiry Commission;
- B. the Chairman be authorized to prescribe and adopt such practices and procedures for all purposes of the Commission as he may from time to time deem expedient for the proper conduct of the inquiry and to vary those practices and procedures from time to time;
- C. the Commissioners be authorized to sit at such times and at such places and to view such other locations as the Chairman may from time to time decide;
- D. the Commissioners be authorized to engage the services of such accountants, engineers, technical advisers or other experts, clerks, reporters and assistants as they deem necessary or advisable, and also the services of counsel to aid and assist the Commissioners in the inquiry, at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
- E. the Commissioners be authorized to rent such space for offices and hearing rooms as they deem necessary or advisable at such rental rates as may be approved by the Treasury Board; and
- F. the Commissioners be authorized to submit interim reports to the Governor in Council from time to time and be requested to submit a final report to the Governor in Council with all reasonable despatch, if possible within twelve months.

THE COMMITTEE further advise that, pursuant to section 37 of the Judges Act, the Honourable Mr. Justice Hugh F Gibson be authorized to act as Commissioner for the purposes of the said inquiry.

A classification of expenditures follows:

Salaries and wages.....	\$ 25,091
Travelling expenses.....	6,991
Local transportation.....	386
Freight, express and cartage.....	386
Postage.....	1,064
Telephones and telegrams.....	1,917
Advertising.....	32,538
Professional and special services.....	63,401
Rentals.....	5,602
Repair office equipment.....	7
Stationery and office supplies.....	40,687
Acquisition of furniture and equipment.....	46,191
Entertainment.....	136
All other expenditures.....	384
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	\$224,781

Indian Claims Commission

Commission L I Barber received payment at a per diem rate of \$150 and living allowance at a per diem rate of \$25.

EXPENSES OF THE INDIAN CLAIMS COMMISSION

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$395,000	\$265,000	\$241,640

PC 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian claims may best be adjudicated, to consult with authorized representatives of the Indians and,

- (a) to receive and study the grievances arising in respect of:
 - (i) the performance of the terms of treaties and agreements formally entered into by representatives of the Indians and the Crown; and
 - (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;
- (b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
- (c) to advise as to categories of claims that, in his judgement, ought to be referred to the courts or to any special quasi-judicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Concluded

Indian Claims Commission—Concluded

PC 1970-8/199, February 3, 1970, authorized payment to the commissioner of:

- (a) an honorarium of \$150 per day while on duty as commissioner of the inquiry;
- (b) a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from his normal place of residence in connection with the conduct of the commission.

A classification of expenditures follows:

Salaries and wages.....	\$ 60,116
Commissioner's honoraria.....	14,400
Group surgical-medical insurance.....	8
Travelling expenses.....	20,288
Local transportation.....	404
Telephones and telegrams.....	9,587
Postage.....	1,284
Professional and special services.....	108,134
Rental.....	18,291
Repair office equipment.....	809
Stationery and office supplies.....	6,656
Freight, express and cartage.....	59
Acquisition of furniture and equipment.....	591
Entertainment.....	610
All other expenditures.....	403
	<hr/>
	\$241,640
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Public Staff Relations Board

Names of full-time members: J Finkelman, Chairman; G E Gauthier, Vice-Chairman; part-time members: C P Chaston; Miss H Cryderman; R Doucet; S Frankel; E Gosselin; A L Hepworth; E O'Connor; D G Pyle.

The rate of pay for part-time members was \$150 per day for each day they were engaged on the work of the Board.

REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of \$50: Dr Helen C Abell, Jane A Abramson, Dr H R Baker, E A Boden, Dr Tom N Brewis, T R Carter, C E Clark, Dr P Copes, F Crydermann, Dr Marcel Daneau, Walter Dieter, M. Fulton, G K Gundry, Gavin Henderson, G Hodge, W A Jenkins, J W Ker, David Kirk, René Laforest, F X Légaré, D V Love, Rev J N MacNeil, Dr Norman H Morse, C G Munro, W S Neal, S Nousiainen, C G O'Brien, E B Ralph, N R Richards, Donald Snowden, M R Wilson.

SECRETARY OF STATE

National Film Board

Names of Members: S Newman, Chairman; J L Roux, Vice-Chairman; A G S Griffin; D I Fortier; A W Johnson; D Snowden; L Picard; Mrs R Franko; J Wasserman.

Members received travelling and living expenses necessarily incurred in connection with the business of the Board; each member, other than the members of the public service, received a fee of \$100 per diem for each day in attendance at meetings of the Board; the vice-chairman received a fee of \$300 for the first day of each meeting.

National Museums of Canada

Board of Trustees—

The following members received travelling and other expenses when engaged on business of the Board and a fee of \$125.00 per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: G Ignatieff, A Bachand, G W P Heffelfinger, M C D Hobbs, S Weaver, L Simard, M P LaBrèque, J des Gagniers, M Tellier, W Dodge.

Visiting Committee—

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: B Appel, C Baillargeon, M Corbeil, A Colville, R Finlayson, K Izumi, J Longstaffe, L Simard, G Vickers, C Wiens.

Consultative Committee—

The following members received travelling expenses and a per diem of \$125.00 for each day they attended meetings: N Dillow, M-A Lalonde, G MacBeath, R Broadland.

Representation Commissioner

The Electoral Boundaries Readjustment Act, Chapter E-2, RSC 1970, provides for the establishment of a commission for each province after each decennial census to report upon the readjustment of the representation of its province in the House of Commons and to provide for the readjustment of such representation in accordance therewith.

Each commission for a province consists of four members, namely a chairman, two other members appointed as provided in section 6 of the Act and the Representation Commissioner.

PC 1972-1338, June 13, 1972 pursuant to subsection 9(1) of the Act fixed the remuneration to be paid to each of the members of a commission, other than the Representation Commissioner or a person in receipt of salary under the Judges Act, at a per diem allowance of \$150 for each day of services as a member of a commission. Under the provisions of the Act, each of the members is entitled to be paid reasonable travelling and living expenses incurred by him while absent from his ordinary place of residence in the course of his duties as a member of the commission.

Names of Members of Commissions and Rates of Pay—Continued

SECRETARY OF STATE—Concluded

Representation Commissioner—Concluded

For the decennial census taken in the year 1971, pursuant to section 4 of the Act the Governor in Council established an electoral boundaries commission for each province on June 30, 1972 by proclamation published in the Canada Gazette. The names of the members appointed pursuant to section 6 of the Act were:

NAMES OF COMMISSIONS	NAMES OF CHAIRMEN AND MEMBERS
1. Electoral Boundaries Commission for Alberta	The Honourable C. Campbell McLaurin—Chairman, Calgary. Dr. M. Wyman—Member, Edmonton W. H. MacDonald, Esq.—Member, Edmonton.
2. Electoral Boundaries Commission for British Columbia	The Honourable Mr. Justice John Somerset Aikins—Chairman, Vancouver. Dr. Roderick L. H. Haig-Brown—Member, Campbell River. Gordon W. McFarland, Esq.—Member, Courtenay.
3. Electoral Boundaries Commission for Manitoba	The Honourable Mr. Justice Robert Duval Guy—Chairman, Winnipeg. Dr. Hugh H. Saunderson—Member, Winnipeg. Charland Prud'homme, esq., Q.C.—Member, Winnipeg.
4. Electoral Boundaries Commission for New Brunswick	The Honourable Mr. Justice J. Albert Pichette—Chairman, Edmundston. Dr. A. J. Boudreau—Member, Moncton. Wallace S. Turnbull, Esq.—Member, Saint John.
5. Electoral Boundaries Commission for Newfoundland	The Honourable Mr. Justice Harold George Puddester—Chairman, St. John's. Dr. Raymond Gushue—Member, St. John's. Howard W. Strong, Esq.—Member, St. John's.
6. Electoral Boundaries Commission for Nova Scotia	The Honourable Mr. Justice Donald J. Gillis—Chairman, Halifax. A. D. Muggah, Esq.—Member, Sydney. R. A. Laurence, Esq., Q.C.—Member, Halifax.
7. Electoral Boundaries Commission for Ontario	The Honourable Mr. Justice John Leonard Wilson—Chairman, Toronto. Prof. Walter S. Tarnopolsky—Member, Downsview. Roderick Lewis, Esq., Q.C.—Member, Toronto.
8. Electoral Boundaries Commission for Prince Edward Island	The Honourable Mr. Justice George Joseph Tweedy—Chairman. (resigned July 4, 1972) Replaced by The Honourable Mr. Justice John Paton Nicholson, Charlottetown. J. Francis MacMillan, Esq.—Member, Charlottetown. Wendall MacKay, Esq.—Member, Charlottetown. (resigned July 5, 1972) replaced by: Earle Kitchener Kennedy, Esq.—Member, Charlottetown.

NAMES OF COMMISSIONS

9. Electoral Boundaries Commission for Quebec

10. Electoral Boundaries Commission for Saskatchewan

NAMES OF CHAIRMEN AND MEMBERS

The Honourable Mr. Justice François Chevalier—Chairman, Hull.
Dr. D. M. Healy—Member, Lennoxville.
François Drouin, Esq., Q.C.—Member, Quebec.

The Honourable Mr. Justice Russell Lawrence Brownridge—Chairman, Regina.
Dr. Norman Ward—Member, Saskatoon.
Gordon L. Barnhart, Esq.—Member, Regina.

The above mentioned commissions were discharged of their duties and ceased to exist thirty days after the Electoral Boundaries Readjustment Suspension Act, Chapter 23, SC 1973 (assented to 27th July, 1973) came into force.

SOLICITOR GENERAL

Departmental Administration

Commission of Inquiry into Penitentiary Security—Chairman, Justice Jacques Ducros, Lieutenant Colonel A T D Gauthier DND \$8,592 Pierre Jutras, Executive Secretary Richard G Gervais \$100 per diem.

Correctional Services

Work Group on Maximum Security Design of Federal Correctional Institutions—Dr J W Mohr, Chairman, Dr L Beliveau, A M Kirkpatrick, W T McGrath. Each member, other than members of the public service, received a fee or \$100 for each day he was engaged on work of the committee, members also were remunerated for living and travel expenses incurred in connection with the work of the Committee.

TRANSPORT

m/v "HARO STRAITS" Inquiry—Justice Frank D Collier who was appointed to act as Commissioner received no per diem rate. Norman D Mullins, QC Department of Justice acted as Commission Counsel and as such received no per diem rate. The Assessors received a per diem rate of \$60. R W Draney, J P Brown, D I McGuiness.

mfv's "LADY DORIANNE II"/"LADY AUDETTE II" Inquiry—Justice J N Bugold who was appointed to act as Commissioner received no per diem rate. Bernard M Deschenes, QC as the Commission Counsel received \$350 per diem. Paul Godin as Assistant Commission Counsel received \$300 per diem. T L McGloan as Counsel for Department of Justice received \$350 per diem. Jacques Laurin as Assistant Counsel for Department of Justice received \$200 per diem. The Assessors received a per diem rate of \$100. J W Deraspe, Jean R Hemond.

mfv "CAPE BRULE" Inquiry—Justice N S Noel who was appointed to act as Commissioner received no per diem rate. P Derek Lewis, QC as Commission Counsel received \$300 per diem. The Assessors received a per diem rate of \$100. W E Harrison, R Collier, M Frampton.

Names of Members of Commissions and Rates of Pay—*Concluded*

TREASURY BOARD

National Research Council of Canada

The full-time members of Council were: W G Schneider, R D Hiscocks, D J LeRoy; the part-time members eligible to receive a per diem rate of \$100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: A N Bourns, **E B Campbell, *G G Cloutier, L A Cox, C A Dagenais, T Gouin Décarie, L M Dickie, J S Dupre, *R Fafard, P Grenier, J M Ham, V N Mackiw, D D Munro, *P N Nikiforuk, G Savard, M E Spencer, G M Volkoff, J C R Warren.

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of D M Thompson chairman, J H Doucet deputy chairman (appointed December 3, 1973), J H M Dehler, R W Fairclough, J M Favereau (appointed February 4, 1974), E G Foote, D T McFarlane, H B Mersereau, W C H Roaf term expired October 23, 1973, members.

The Pension Review Board consisted of R N Jutras chairman, M A Fullerton, J R Miquelon (appointed September 15, 1973), W P Power, P E Renolds.

BUREAU OF PENSIONS ADVOCATES

D K Ward Chief Pensions Advocate

The Canadian Pension Commission consisted of A O Solomon chairman, J M Forman deputy chairman, T D Anderson (deceased May 15, 1974) A Bedard, J G Bisson, L E Blais (appointed February 11, 1974), P Boyce, J M Cameron, H J Clarke, E L Davey, H C Ferne, C L Gibbery, R F L Hanna, D H Harrison, J Hebda, C K H Kendall, D A Knight, R Labrosse, C Legault, E Morin, Y Pare, R J Teillet, J L Thompson, J L Wightman, Commissioners.

*(appointed 5.4.73)

** (resigned 1.4.73)

Miscellaneous Statements

EXTERNAL AFFAIRS

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1973-74)

	Personnel costs	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
Headquarters.....	16,431,139	12,168,363	28,599,502	3,500,141	32,099,643
Indo-China.....	415,058	223,590	638,648	5,011	643,659
DIPLOMATIC POSTS—					
Algeria.....	287,678	309,498	597,176	75,165	672,341
Argentina.....	280,708	209,062	489,770	28,323	518,093
Australia.....	362,111	365,390	727,501	82,452	809,953
Austria and Permanent Delegation to the Conference on Mutual and Balance Forces Reduction.....	565,284	465,489	1,030,773	92,025	1,122,798
Bangladesh.....	119,474	327,982	447,456	170,489	617,945
Barbados.....	124,240	472,039	596,279	113,062	709,341
Belgium.....	1,141,968	2,089,915	3,231,883	459,944	3,691,827
Brazil.....	190,430	808,579	999,009	76,371	1,075,380
Britain.....	2,787,753	1,581,450	4,369,203	162,242	4,531,445
Cameroun.....	227,359	204,167	431,526	39,186	470,712
Chile.....	215,280	125,773	341,053	24,556	365,609
China.....	533,848	390,569	924,417	91,422	1,015,839
Colombia.....	165,205	182,441	347,646	52,303	399,949
Costa Rica.....	158,672	200,666	359,338	84,761	444,099
Cuba.....	396,730	168,023	564,753	56,336	621,089
Czechoslovakia.....	371,533	197,740	569,273	45,138	614,411
Denmark.....	292,974	263,223	556,197	40,685	596,882
Ethiopia.....	181,817	145,083	326,900	17,617	344,517
Finland.....	252,196	101,946	354,142	9,625	363,767
France.....	2,308,639	1,851,789	4,160,428	85,744	4,246,172
Germany.....	892,715	579,661	1,472,376	33,581	1,505,957
Ghana.....	227,293	198,239	425,532	29,608	455,140
Greece.....	365,610	217,699	583,309	5,936	589,245
Guatemala.....	59,872	74,804	134,676	11,588	146,264
Guyana.....	156,660	112,261	268,921	17,359	286,280
Haiti.....	122,803	106,977	229,780	38,745	268,525
Holy See.....	142,093	76,590	218,683	10,786	229,469
India.....	614,415	562,178	1,176,593	64,157	1,240,750
Indonesia.....	246,077	235,672	481,749	44,125	525,874
Iran.....	312,106	320,462	632,568	97,993	730,561
Ireland.....	129,535	159,792	289,327	29,119	318,446
Israel.....	124,566	785,215	909,781	126,379	1,036,160
Italy.....	345,364	829,747	1,175,111	16,250	1,191,361
Ivory Coast.....	78,304	650,521	728,825	44,619	773,444
Jamaica.....	312,955	341,761	654,716	59,915	714,631
Japan.....	1,008,482	1,119,262	2,127,744	72,848	2,200,592
Kenya.....	258,696	335,397	594,093	87,135	681,228
Korea.....	88,051	754,028	842,079	328,870	1,170,949
Lebanon.....	462,120	322,708	784,828	41,506	826,334
Malaysia.....	320,637	249,708	570,345	6,295	576,640
Mexico.....	362,268	240,638	602,906	22,886	625,792
Morocco.....	81,495	77,351	158,846	24,100	182,946
Netherlands.....	553,918	268,932	822,850	28,079	850,929
New Zealand.....	218,901	170,490	389,391	20,855	410,246
Nigeria.....	334,231	243,973	578,204	24,986	603,190
Norway.....	247,941	136,554	384,495	5,260	389,755
Pakistan.....	339,395	398,388	737,783	48,089	785,872
Peru.....	179,149	302,499	481,648	11,509	493,157

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS—Continued

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1973-74)—Continued

	Personnel costs	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
DIPLOMATIC POSTS—Concluded					
Poland.....	406,440	346,648	753,088	36,055	789,143
Portugal.....	202,509	132,602	335,111	9,105	344,216
Senegal.....	321,036	195,241	516,277	21,258	537,535
Singapore.....	69,039	243,408	312,447	98,991	411,438
South Africa.....	181,771	158,267	340,038	16,323	356,361
Spain.....	295,126	214,275	509,401	11,449	520,850
Sri Lanka.....	147,582	122,401	269,983	12,747	282,730
Sweden.....	382,295	179,475	561,770	13,120	574,890
Switzerland.....	288,636	203,297	491,933	22,374	514,307
Tanzania.....	412,609	121,550	534,159	35,490	569,649
Thailand.....	179,662	190,000	369,662	20,643	390,305
Trinidad and Tobago.....	311,470	192,198	503,668	31,125	534,793
Tunisia.....	173,250	120,612	293,862	20,969	314,831
Turkey.....	194,830	253,952	448,782	53,749	502,531
Union of Soviet Socialist Republics.....	1,022,050	464,002	1,486,052	85,755	1,571,807
United Arab Republic.....	400,127	251,589	651,716	22,480	674,196
United States of America.....	2,555,338	1,835,809	4,391,147	149,567	4,540,714
Venezuela.....	216,796	166,978	383,774	10,889	394,663
Vietnam.....	29,455	106,453	135,908	15,761	151,669
Yugoslavia.....	446,265	432,055	878,320	103,221	981,541
Zaire.....	316,769	320,080	636,849	52,384	689,233
CONSULAR POSTS—					
Atlanta, United States of America.....	93,790	217,431	311,221	57,469	368,690
Bordeaux, France.....	179,299	89,254	268,553	4,058	272,611
Boston, United States of America.....	246,470	222,151	468,621	6,386	475,007
Budapest, Hungary.....	104,765	123,098	227,863	81,561	309,424
Buffalo, United States of America.....	55,468	94,096	149,564	4,718	154,282
Chicago, United States of America.....	206,227	257,475	463,702	22,209	485,911
Cincinnati, United States of America.....	10,570	15,313	25,883		25,883
Cleveland, United States of America.....	66,826	127,099	193,925	4,565	198,490
Dallas, United States of America.....	64,632	91,574	156,206	22,843	179,049
Dayton, United States of America.....		7,305	7,305		7,305
Detroit, United States of America.....	133,249	204,067	337,316	10,482	347,798
Duesseldorf, Germany.....	82,399	146,824	229,223	18,212	247,435
Hamburg, Germany.....	90,709	92,121	182,830	9,985	192,815
Los Angeles, United States of America.....	243,568	258,401	501,969	27,585	529,554
Manila, Philippines.....	106,489	153,866	260,355	23,615	283,970
Marseilles, France.....	233,034	117,858	350,892	8,053	358,945
Milan, Italy.....	97,825	118,390	216,215	13,265	229,480
Minneapolis, United States of America.....	79,817	118,729	198,546	17,665	216,211
New Orleans, United States of America.....	144,800	82,313	227,113	914	228,027
New York, United States of America.....	582,983	645,609	1,228,592	43,237	1,271,829
Philadelphia, United States of America.....	47,734	125,557	173,291	3,555	176,846
Reykjavik, Iceland.....		1,379	1,379		1,379
Rio de Janeiro, Brazil.....	117,309	131,566	248,875	5,409	254,284
San Francisco, United States of America.....	308,555	299,164	607,719	7,870	615,589
San Juan, Puerto Rico.....	34,433	84,268	118,701	3,246	121,947
Sao Paulo, Brazil.....	55,367	175,186	230,553	33,847	264,400
Seattle, United States of America.....	90,630	175,496	266,126	22,289	288,415
West Berlin, Germany.....	52,463	80,628	133,091	7,315	140,406

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS—Concluded

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1973-74)—Concluded

	Personnel costs	Other operational expenses	Total Operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
Permanent Mission of Canada to the United Nations, New York.....	686,712	493,413	1,180,125	17,469	1,197,594
Permanent Mission of Canada to the United Nations including Disarmament Delegation, Geneva and New Multilateral Round of Tariff and Trade Negotiations, Geneva and Permanent Delegation to the Conf. on Security and Co-Oper. in Europe, Geneva.....	807,539	940,892	1,748,431	279,938	2,028,369
North Atlantic Council, Brussels.....	694,469	195,610	890,079	9,605	899,684
Organization for Economic Co-operation and Development, Paris.....	335,253	174,623	509,876	23,238	533,114
Permanent Mission of Canada to the European Communities, Brussels.....	45,267	73,593	118,860	28,085	146,945
Permanent Mission of Canada to the Organization of American States, Washington.....	36,921	51,084	88,005	12,114	100,119
OTHER POSTS—					
Belfast, NI.....	16,854	13,961	30,815	695	31,510
Birmingham, UK.....	21,876	15,140	37,016	1,231	38,247
Capetown, South Africa.....	39,859	74,046	113,905	1,271	115,176
Cologne, Germany.....	50,868	69,872	120,740	1,230	121,970
Frankfurt, Germany.....	30,470	86,216	116,686	5,139	121,825
Glasgow, UK.....	41,167	21,666	62,833	2,924	65,757
Johannesburg, South Africa.....	63,229	83,858	147,087	12,891	159,978
Lusaka, Zambia.....	114,498	231,860	346,358	53,985	400,343
Manchester, UK.....	24,056	11,333	35,389	528	35,917
Melbourne, Australia.....	76,163	79,106	155,269	488	155,757
Niamey, Niger.....	28,224	45,951	74,175	10,784	84,959
Pittsburgh, United States of America.....	13,309	33,479	46,788	3,219	50,007
Stuttgart, Germany.....	75,025	85,097	160,122	34,063	194,185
Sydney, Australia.....	164,050	339,311	503,361	30,823	534,184
Victoria, Hong Kong.....	480,523	467,111	947,634	38,551	986,185
	52,324,546	46,818,616	99,143,162	8,537,255	107,680,417

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE

GRAINS

Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act and the Prairie Grain Provisional Payments Act

Payment of carrying costs of temporary wheat reserves owned by the Canadian Wheat Board, the Temporary Wheat Reserves Act

Payment..... (10) 5,832,840

The above statutory authority provides that where after July 31, 1955, the stocks of wheat of the Canadian Wheat Board exceed 178,000,000 bushels at the commencement of a crop year, the Minister of Finance shall, out of the consolidated revenue fund, pay to the Board for each day in that crop year an amount equal to the portion of the said stocks that exceed 178,000,000 bushels at the commencement of that crop year, multiplied by the carrying charge rate paid by the Board at the end of the immediately preceding crop year. If at the commencement of a crop year the stocks of wheat of the Board are not in excess of 178,000,000 bushels no payment shall be made by the Minister of Finance to the Board under this Act in respect of that or any subsequent crop year.

On August 1st, 1973 the stocks of wheat on which carrying charges were payable by the Canadian Wheat Board were not in excess of 178 million bushels and amounted to 165,825,302 bushels in accordance with Section 6 of the Temporary Wheat Reserves Act no carrying charges are payable for the year 1973/74 or any subsequent year.

At the commencement of this crop year, August 1, 1973, the stocks of wheat of the Board were 10 million bushels below the stated level of 178 million bushels therefore no further payments can be made. Payments totalling \$5,832,839.68 have been made in current fiscal year in respect to the past crop year which ended July 31, 1973.

Payment in connection with the Prairie Grain Advance Payments Act

Payment..... (10) 1,645,101

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of \$1,246,033 paid under section 15 (a) of the Act plus payment in respect of defaulted

accounts \$405,452 less refunds in respect of defaulted accounts \$6,384. Cumulative payments to March 31, 1974 in respect of interest charges were \$40,422,224, of defaulted accounts were \$586,157 and refunds in respect of defaulted accounts were \$42,272.

Payments in connection with the Prairie Grain Provisional Payments Act

Payment..... (10) 8,110

Section 3 (1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and section 8 (1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

The above amount covering interest charges for the period April 1, 1972 to March 31, 1973 was paid under section 13 (a) of the Act.

Total Statutory Items.....

7,486,051

Vote 29b—Payments in the 1973-74 fiscal year, in accordance with regulations prescribed by the Governor in Council.

(a) to producers to whom permit books for the 1972-73 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1973 by \$1.04½, that

(i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, not exceeding 640 acres,

is of

(ii) the aggregate number of such eligible acres of all producers in the designated area and

(b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding the case of each such eligible producer that proportion of the product obtained by multiplying the number of bushels of wheat produced and sold by such producers for human consumption in Canada in 1973 by \$1.04½ that

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

GRAINS—Concluded

(i) for all bushels of wheat produced and sold by him under the marketing plan of the Ontario Wheat Producers Marketing Board (A) in 1971/72, or	
is of	
(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1973 for human consumption in Canada,	
except that advance payments may be made in accordance with the said regulations on the basis of relevant 1971-72 information.....	69,700,000
Expenditures.....	69,385,925

Miscellaneous Statements—Continued

INDUSTRY TRADE AND COMMERCE—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Canada Head Office Ottawa.....	2,110,211		436,844	2,547,055
Algeria Algiers.....	10,008	18,507	30,608	59,123
Argentina Buenos Aires.....	29,307	22,467	38,619	90,393
Australia Canberra.....		16,315	36,752	53,067
Melbourne.....	33,738	19,196	29,105	82,039
Sidney.....	21,779	19,525	84,804	126,108
Austria Vienna.....	25,298	23,860	51,884	101,042
Belgium Brussels.....	22,496	63,370	44,424	130,290
European Economic Community Brussels.....		1,065	24,130	25,195
Brazil Rio de Janeiro.....	24,328	10,987	41,404	76,719
Brasilia.....	11,523	6,454	12,565	30,542
Sao Paulo.....	28,520	16,239	39,389	84,148
Central America San Jose.....	8,637	2,384	16,340	27,361
San Juan.....	28,904	11,639	27,567	68,110
Ceylon Colombo.....	3,833		2,227	6,060
Chile Santiago.....	6,953	4,648	7,723	19,324
China Peking.....		12,692	27,890	40,582
Colombia Bogota.....	6,290	8,207	42,565	57,062
Congo Kinshasa.....		9,784	16,017	25,801
Cuba Havana.....	5,577	22,548	18,493	46,618
Czecho-Slovakia Prague.....	6,284	7,220	23,031	36,535
Denmark Copenhagen.....	19,446	13,148	16,765	49,359
Eire Dublin.....	7,855	4,497	10,812	23,164
France Paris.....	42,341	70,193	91,203	203,737
Germany Bonn.....	55,846	35,921	71,827	163,594
Duesseldorf.....	29,991	49,094	108,378	187,463
Hamburg.....	29,880	30,061	44,304	104,245
Greece Athens.....	22,506	6,699	6,900	36,105
Guatemala.....	11,596	9,004	18,456	39,056
Hong Kong.....	21,512	15,030	25,615	62,157
Hungary Budapest.....		1,447	4,902	6,349
India New Delhi.....	8,268	12,210	34,360	54,838
Indonesia Djakarta.....	4,384	2,886	14,687	21,957
Iran Tehran.....	8,118	15,685	20,149	43,952
Israel Tel Aviv.....	16,788	10,229	50,866	77,883
Italy Milan.....	41,928	35,180	48,868	125,976
Rome.....	28,889	49,420	44,890	123,199
Ivory Coast Abidjan.....	13,111	16,152	41,866	71,129
Japan Tokyo.....	86,242	98,720	119,802	304,764
Kenya Nairobi.....	5,794	9,299	37,667	52,760
Korea Seoul.....	2,343	2,703	10,390	15,436
Lebanon Beirut.....	22,652	24,138	60,380	107,170
Malaysia Kuala Lumpur.....	5,226	13,194	34,464	52,884
Mexico.....	32,622	11,218	45,388	89,228
Netherlands The Hague.....	27,712	31,789	28,941	88,442
New Zealand Wellington.....	12,020	9,638	24,157	45,815
Nigeria Lagos.....	7,015	20,834	32,661	60,510
Norway Oslo.....	24,648	11,086	10,106	45,840
Pakistan Islamabad.....	7,533	5,278	10,189	23,000
Peru Lima.....	14,622	7,075	25,048	46,745
Phillippines Manila.....	10,879	8,293	24,689	43,861
Poland Warsaw.....	3,918	5,826	16,857	26,601
Portugal Lisbon.....	7,804	6,029	4,397	18,230
Rhodesia Lusaka.....		2,739	12,707	15,446
Singapore.....	6,924	10,943	21,366	39,233
Spain Madrid.....	14,806	11,519	19,375	45,700

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Sweden Stockholm.....	25,751	24,959	24,448	75,158
Switzerland Berne.....	28,768	25,928	27,797	82,493
Thailand Bangkok.....	4,706	9,618	22,332	36,656
Turkey Ankara.....	6,748	8,195	27,455	42,398
Union of South Africa Cape Town.....	11,981	3,972	8,523	24,476
Johannesburg.....	28,274	15,019	36,642	79,935
Union of Soviet Socialist Republics Moscow.....	8,089	40,741	59,682	108,512
United Arab Republic Cairo.....	10,978	3,321	25,991	40,290
United Kingdom Glasgow.....	10,499	5,978	5,870	22,347
London.....	73,087	59,553	143,415	276,055
United States of America				
Boston.....	45,364	16,637	24,075	86,076
Buffalo.....	26,252	6,908	36,478	69,638
Chicago.....	50,209	17,210	26,118	93,537
Cleveland.....	20,831	18,047	27,624	66,502
Dallas.....	27,044	15,339	44,142	86,525
Detroit.....	42,615	17,047	38,688	98,350
Los Angeles.....	49,283	22,834	31,829	103,946
Minneapolis.....	23,995	7,760	24,255	56,010
New York.....	84,025	20,578	53,460	158,063
Philadelphia.....	40,351	7,597	28,077	76,025
San Francisco.....	28,555	18,798	29,074	76,427
Seattle.....	26,456	10,633	24,738	61,827
United Nations Permanent Mission.....		617	22,784	23,401
Washington.....	13,707	43,817	79,869	137,393
Atlanta.....	27,616	15,450	25,684	68,750
Venezuela Caracas.....	29,872	25,345	30,506	85,723
West Indies Kingston.....	6,327	13,155	36,807	56,289
Port of Spain.....	18,782	13,483	30,402	62,667
Yugoslavia Belgrade.....	11,599	10,832	29,977	52,408
Total.....	3,820,669	1,463,655	3,272,555	8,556,879

Miscellaneous Statements—Concluded**NATIONAL HEALTH AND WELFARE****MEDICAL SERVICES PROGRAM****STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE OF HOSPITALS
AND REVENUES FOR THE FISCAL YEAR 1973-74**

	Rated bed capacity	Salaries wages and allowances	Medical and hospital supplies	Food	Utilities	Repair of buildings and equipment	All other expend- itures	Total	Revenues received during the year
		\$	\$	\$	\$	\$	\$	\$	\$
Moose Factory, Moose Factory, Ont.....	126	737,948	95,524	116,702	293,906	8,446	624,026	1,876,552	1,598,901
Sioux Lookout, Sioux Lookout, Ont.....	70	764,503	137,697	84,388	47,048	16,102	221,661	1,271,399	1,034,225
Norway House, Norway House, Man.....	42	597,973	69,298	32,052	39,426	53,340	132,409	924,498	283,935
*Percy E. Moore, Hodgson, Man.....	35	402,124	56,370	23,245	41,088	6,511	111,642	640,980	560,892
Fort Qu'Appelle, Fort Qu'Appelle, Sask.....	62	623,706	31,370	24,987	19,634	20,147	85,057	804,901	606,287
North Battleford, North Battleford, Sask.....	48	383,032	26,339	28,119	13,131	1,326	71,427	523,374	417,034
Blackfoot Indian, Gleichen, Alta.....	17	179,868	12,538	9,483	9,317	1,938	21,888	235,032	73,233
Blood Indian, Cardston, Alta.....	43	313,028	13,386	18,615	11,113	1,795	46,840	404,777	217,588
Charles Cammell, Edmonton, Alta.....	363	4,399,824	439,742	240,940	162,076	82,533	614,147	5,939,262	3,505,512
†Fort Simpson, Fort Simpson, NWT.....	14	167,615	18,019	6,365	45,186	1,549	30,956	269,690	20,107
Frobisher Bay, Frobisher Bay, NWT.....	33	589,269	125,340	48,778	177,131	10,588	396,151	1,347,257	349,008
Inuvik, Inuvik, NWT.....	88	1,035,080	113,403	82,531	90,716	6,653	187,391	1,515,774	415,182
Mayo, Mayo, YT.....	14	115,716	6,234	7,823	17,002	271	6,999	154,045	162,808
Whitehorse, Whitehorse, YT.....	111	1,526,477	183,795	70,027	174,336	5,131	194,627	2,154,393	1,311,917
	1,066	11,836,163	1,329,055	794,055	1,141,110	216,330	2,745,221	18,061,934	10,556,629

*Officially opened September 17, 1973

†Officially opened September 20, 1973

PUBLIC WORKS**MARINE PROGRAM****A COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM GRAVING DOCKS**

	Expenditures		Revenues	
	1973-74	1972-73	1973-74	1972-73
	\$	\$	\$	\$
Champlain Graving Dock—Lauzon, Quebec.....	410,887	402,675	292,080	171,652
Lorne Graving Dock—Lauzon, Quebec.....	164,976	175,273	17,550	33,642
Selkirk Repair Slip—Manitoba.....	4,286	1,489	2,908	3,705
Esquimalt, BC Graving Dock.....	531,861	435,019	592,098	417,424
TOTAL.....	1,112,010	1,014,456	904,636	626,423

Miscellaneous Statements—Continued

PUBLIC WORKS

MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES
FOR LOCKS AND DAMS

	1973-74	1972-73
	\$	\$
Quinze Dam, Quebec.....	57,249	43,924
French River Dam, Ontario.....	28,642	30,821
Latchford Dam, Ontario.....	3,616	2,863
Rideau Falls, Ontario.....	9,371	7,613
Temiskaming Dam, Ontario.....	422	54,510
Sub-Total "A".....	99,300	139,731
St. Andrews Lock and Dam, Manitoba.....	91,836	109,818
Okanagan Flood Control Projects.....	43,830	61,506
Generally.....	52,089	4,701
Sub-Total "B".....	187,755	176,025
Total "A" and "B".....	287,055	315,756

TRANSPORTATION AND OTHER ENGINEERING

PROGRAM ADMINISTRATION, OPERATION AND
MAINTENANCE COSTS

A COMPARATIVE STATEMENT OF EXPENDITURES
FOR AND REVENUES FROM ROADS AND BRIDGES

	1973-74	1972-73
	\$	\$
Burlington Canal Bridge.....	170,942	140,361
Kingston La Salle Causeway.....	317,658	95,872
New Westminster Bridge.....	312,727	312,075
Northwest Highway System.....	9,131,746	8,368,724
Generally.....	190,000	
Sub Total.....	10,123,073	8,917,032
Less: operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge.....	312,727	312,075
Total.....	9,810,346	8,604,957

Miscellaneous Statements—Continued

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Ottawa—Headquarters.....	4,669,524	118,832	8,853
Carlton Centre.....	127,773	3,423	1,904
Springhill Institution.....	3,877,089	363,897	35,874
Dorchester Penitentiary.....	5,307,925	443,072	102,706
Dorchester Farm Annex.....	287,147	55,112	200
Parr Town Centre.....	165,240	2,886	2,845
Dungarvon Forestry Camp.....	32,631	137,914	13,091
Quebec Regional Headquarters.....	1,461,273	163,811	969
Quebec Correctional Staff College.....	258,054	28,282	
St. Hubert Community Correctional Centre.....	166,400	7,852	8,725
St. Vincent de Paul Penitentiary.....	102,517	509	2,874
Laval Minimum Security Institution.....	1,268,960	378,583	41,277
Quebec Regional Medical Centre.....	3,161,028	17,041	7,763
Laval Maximum Security Institution.....	1,485,162	116,505	15,605
Federal Training Centre.....	3,682,985	416,282	4,759
Leclerc Institution.....	4,361,678	366,956	45,344
Archambault Institution.....	5,200,489	499,952	61,502
Archambault Minimum Security Institution.....	278,861	8,434	175
Quebec Regional Reception Centre.....	2,098,936	291,496	66
Quebec Regional Medical Centre.....		15,070	
Cowansville Institution.....	4,264,923	637,766	26,489
Quebec Correctional Development Centre.....	103,450	241,737	1,550
Ontario Regional Headquarters.....	1,868,378	301,269	7,304
Ontario Correctional Staff College.....	424,915	58,014	343
Montgomery Community Correctional Centre.....	117,128	207	1,642
Kingston Pre-Release Hostel.....	26,422	105	
Kingston Psychiatric Centre.....	1,331,235	51,357	
Kingston Reception Centre.....	2,880,442	607,499	4,869
Millhaven Institution.....	4,714,252	385,327	34,595
Millhaven Minimum Security Institution.....	711,794	9,245	
Prison for Women.....	1,318,146	25,425	108
Ontario Community Correctional Centre.....	70,161	1,594	
Collins Bay Institution.....	4,140,419	267,001	107,525
Collins Bay Farm Annex.....	228,960	3,183	
Landry Crossing Correctional Camp.....	408,128	32,142	841
Beaver Creek Correctional Camp.....	464,006	162,802	23,929
Joyceville Institution.....	3,778,303	401,394	41,307
Joyceville Farm Annex.....	240,388	9,365	
Warkworth Institution.....	3,708,905	363,372	37,993
Osborne Community Correctional Centre.....	141,439	7,661	3,438
Stony Mountain Institution.....	3,969,090	310,021	119,914
Stony Mountain Farm Annex.....	204,169	1,661	5,140
Saskatchewan Penitentiary.....	4,669,677	427,254	114,769
Saskatchewan Farm Annex.....	203,540	25,262	
Oskana Centre.....	116,129	3,203	1,872
Drumheller Institution.....	3,865,242	423,157	18,831
Drumheller 50 Man Unit.....	45,966	132,374	
Scarboro Centre.....	120,077	519	3,549
Grierson Centre.....	270,506	10,299	12,131
Bowden Institution.....	4,024	2,603,616	
Prairie Medium Alberta.....		169	
Regional Staff College Alberta.....		25,000	
Western Regional Headquarters.....	907,537	50,755	52
Western Correctional Staff College.....	81,921	6,550	19
West Georgia Community Correctional Centre.....	112,095	54	2,536
British Columbia 50 Man Unit.....	193,810	115	3,895
British Columbia Penitentiary.....	4,384,426	443,082	26,478
William Head Institution.....	1,169,275	121,948	1,774
Pandora Centre (Victoria).....	31,257	17,034	474
Matsqui Administration Unit.....	1,105,288	105,842	27,660
Matsqui Male Unit.....	2,744,044	185,421	18

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SOLICITOR GENERAL—Concluded

EXPENDITURES AND REVENUES BY INSTITUTION—Concluded

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Matsqui Psychiatric Centre.....	2,411,234	357,576	329
Mountain Prison Institution.....	1,093,585	64,991	721
Agassiz Correctional Work Camp.....	400,156	29,425	1,005
Mission Maximum Security Institution.....		29,673	
Pacific Reception Centre.....	8,467		
Forestry Training Camp No 2 Mission BC.....	610	80,448	
Ferndale Institution.....	213,963	98,956	432
Mission Institution.....	17,490	148,746	
	97,329,044	12,705,525	988,064

VETERANS AFFAIRS

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES

SCALE OF MAXIMUM MONTHLY ALLOWANCES AND MAXIMUM TOTAL ANNUAL INCOME
AS AT MARCH 31, 1974

Class of recipient	Monthly Rate	Maximum total annual income (income including allowance)
	\$	\$
1. (a) Unmarried veteran without child or not residing with child.....	161 27	2,415 24
(b) Widow without child or not residing with child.....		
(c) Widower without child or not residing with child.....		
(d) Married veteran not residing with spouse, and without child or not residing with child.....		
(e) A person described in paragraph (a), (b), (c) or (d) who is blind within the meaning of the Blind Persons Act.....	161 27	2,535 24
2. Married veteran residing with spouse.....	274 44	4,133 28 total for veteran and spouse
3. (a) Unmarried veteran residing with child.....	274 44	4,133 28
(b) Widow residing with child.....		
(c) Widower residing with child.....		
(d) Married veteran not residing with spouse and residing with child.....		
(e) A person described in paragraph (a), (b), (c) and (d) who is blind within the meaning of the Blind Persons Act.....	274 44	4,253 28
4. (a) Married veteran residing with spouse who is blind within the meaning of the Blind Persons Act.....	274 44	4,253 28 total for veteran and spouse
(b) Married Veteran who is blind within the meaning of the Blind Persons Act and residing with spouse.....		
5. One orphan.....	91 95	1,391 40
6. Two orphans of one veteran.....	161 27 total for the two orphans	2,283 24 total for the two orphans
7. Three or more orphans of one veteran.....	217 24 total for the three or more orphans	2,930 88 total for the three or more orphans

Miscellaneous Statements—Continued**VETERANS AFFAIRS—Continued****Pensions for Disabilities and Death**

Scale of Pensions for Disability as at March 31, 1974

PERCENTAGE OF DISABILITY—CLASS AND ANNUAL AMOUNT OF PENSION

	Class Range Percentage	1 98–100 100	2 93–97 95	3 88–92 90	4 83–87 85	5 78–82 80
		\$	\$	\$	\$	\$
All ranks and ratings.....		5,019 12	4,768 20	4,517 28	4,266 24	4,015 32
Additional pension for married members of the forces.....		1,254 84	1,192 08	1,129 32	1,066 56	1,003 80
Additional pension for children—						
One child.....		653 04	620 40	587 76	555 00	522 36
Two children.....		1,129 32	1,072 80	1,016 40	959 88	903 48
Each additional child an additional.....		376 44	357 60	338 76	319 92	301 20
		\$	\$	\$	\$	\$
	Class Range Percentage	6 73–77 75	7 68–72 70	8 63–67 65	9 58–62 60	10 53–57 55
		\$	\$	\$	\$	\$
All ranks and ratings.....		3,764 40	3,513 36	3,262 44	3,011 52	2,760 60
Additional pension for married members of the forces.....		941 04	878 40	815 64	752 88	690 12
Additional pension for children—						
One child.....		489 72	457 08	424 44	391 80	359 16
Two children.....		846 96	790 56	734 04	677 64	621 12
Each additional child an additional.....		282 36	263 52	244 68	225 84	207 00
		\$	\$	\$	\$	\$
	Class Range Percentage	11 48–52 50	12 43–47 45	13 38–42 40	14 33–37 35	15 28–32 30
		\$	\$	\$	\$	\$
All ranks and ratings.....		2,509 56	2,258 64	2,007 72	1,756 68	1,505 76
Additional pension for married members of the forces.....		627 36	564 60	501 96	439 20	376 44
Additional pension for children—						
One child.....		326 52	293 88	261 24	228 60	195 96
Two children.....		564 60	508 20	451 68	395 28	338 76
Each additional child an additional.....		188 16	169 44	150 60	131 76	112 92
		\$	\$	\$	\$	\$
	Class Range Percentage	16 23–27 25	17 18–22 20	18 13–17 15	19 8–12 10	20 5–7 5
		\$	\$	\$	\$	\$
All ranks and ratings.....		1,254 84	1,003 80	752 88	501 96	250 92
Additional pension for married members of the forces.....		313 68	250 92	188 16	125 52	62 76
Additional pension for children—						
One child.....		163 20	130 56	97 92	65 28	32 64
Two children.....		282 36	225 84	169 44	112 92	56 52
Each additional child an additional.....		94 08	75 24	56 52	37 68	18 84

Class 21—Disabilities below 5 per cent—All ranks—A final payment not exceeding \$409 23

Miscellaneous Statements—Continued

VETERANS AFFAIRS—Continued

SCALE OF PENSION FOR DEATH

	Amount per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
	\$	\$	\$	\$
All Ranks and Ratings.....	3,764 40	2,509 56*		
Pension for children or dependent brothers or sisters for all ranks—				
One child.....			653 04*	1,305 96*
Two children.....			1,129 32*	2,258 64*
Each additional child an additional.....			376 44*	752 88*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Miscellaneous Statements—Concluded**VETERANS AFFAIRS—Concluded****STATEMENT OF GROSS EXPENDITURES FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS**

	No. of Beds	Salaries and allowances	Transporta- tion and commu- nication	Medical services	Canadian corps of commis- sionnaires services
		\$	\$	\$	\$
<i>Active Treatment—</i>					
Camp Hill Hospital, Halifax.....	397	5,010,485	181,396	176,527	57,742
Queen Mary Veterans Hospital, Montreal.....	328	7,730,206	198,797	888,085	167,113
Ste. Anne's Hospital, Ste. Anne de Bellevue.....	1,034	9,733,402	152,880	269,197	152,139
Westminster Hospital, London.....	983	10,054,709	121,645	196,931	242,695
Deer Lodge Hospital, Winnipeg.....	401	5,572,965	156,323	401,893	48,272
Colonel Belcher Hospital, Calgary.....	362	3,872,500	44,119	192,500	58,965
Shaughnessy Hospital, Vancouver.....	1,067	11,913,960	193,042	422,712	128,174
Veterans Hospital, Victoria.....	257	3,515,329	45,008	129,082	44,913
<i>Veterans Homes—</i>					
Rideau Veterans Home, Ottawa.....	140	1,216,199	61,184	55,051	66,079
Saskatoon Veterans Home, Saskatoon.....	75	487,244	24,193		14,143
Edmonton Veterans Home, Edmonton.....	149	931,448	46,586	2,924	19,458
Total.....	5,193	60,038,447	1,225,173	2,734,902	999,693

AND VETERANS HOMES FISCAL YEAR 1973-74

Purchased laundry and dry cleaning services	Other professional services	Purchased repair and upkeep	Materials and supplies							All other expenses	Total
			Food	Drugs	Medical and surgical supplies	Fuel	Public utility services	Other supplies			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
186,596	233,642	108,915	278,228	192,504	257,010	88,968	67,945	339,371	19,760	7,199,089	
261,931	408,466	183,910	282,730	441,197	440,529	119,884	56,141	431,178	12,641	11,622,808	
3,206	55,223	218,489	659,456	209,042	186,943	211,337	188,105	532,804	29,008	12,601,231	
123	115,060	135,299	589,714	276,907	223,086	177,005	94,665	377,102	27,693	12,632,634	
109,776	50,261	67,406	264,112	196,624	186,766	60,878	48,086	235,939	10,574	7,409,875	
440	110,281	53,038	224,187	120,025	130,189	18,725	38,814	166,072	6,649	5,036,504	
438	104,887	116,667	537,435	266,612	363,602	124,746	99,088	505,211	23,739	14,800,313	
70,109	118,547	21,088	167,417	121,012	98,119	5,474	25,946	112,381	7,170	4,481,595	
22,394	21,979	47,814	81,974	13,031	58,111	10,704	13,521	42,027	14,905	1,724,973	
7,489	6,940	7,080	39,043	10,571	19,331	4,321	14,947	16,903	1,621	653,826	
27,460	247,482	19,443		2,901	35,728		9,814	22,395	363	1,366,002	
689,962	1,472,768	979,149	3,124,296	1,850,426	1,999,414	822,042	657,072	2,781,383	154,123	79,528,850	

SECTION 37

**1973-74
PUBLIC ACCOUNTS**

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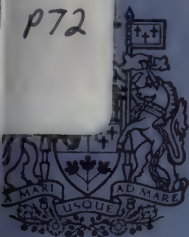
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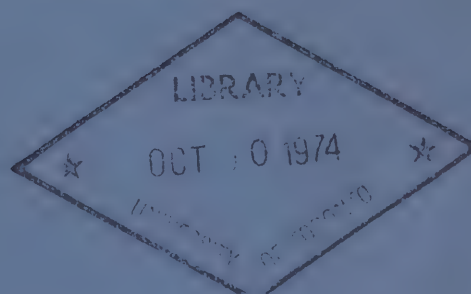
PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED
MARCH 31

1974

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Crown Corporations



Prepared by the

RECEIVER GENERAL FOR CANADA



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Cape Breton Development Corporation	Minister of Regional Economic Expansion	55
Central Mortgage and Housing Corporation	Minister of State for Urban Affairs	61
Company of Young Canadians, The	The Secretary of State	64
Crown Assets Disposal Corporation	Minister of Supply and Services	65
Defence Construction (1951) Limited	Minister of National Defence	68
Eldorado Aviation Limited	Minister of Energy, Mines and Resources	70
Eldorado Nuclear Limited	Minister of Energy, Mines and Resources	72
Export Development Corporation	Minister of Industry, Trade and Commerce	75
Farm Credit Corporation	Minister of Agriculture	79
Freshwater Fish Marketing Corporation	Minister of Environment	82
Great Lakes Pilotage Authority	Minister of Transport	85
Industrial Development Bank	Minister of Finance	87
Laurentian Pilotage Authority	Minister of Transport	89
National Arts Centre Corporation	The Secretary of State	91
National Battlefields Commission, The	Minister of Indian Affairs and Northern Development	93
National Capital Commission	Minister of State for Urban Affairs	95
National Harbours Board	Minister of Transport	102
Northern Canada Power Commission	Minister of Indian Affairs and Northern Development	106
Northern Transportation Company Limited	Minister of Transport	109
Pacific Pilotage Authority	Minister of Transport	112
Royal Canadian Mint	Minister of Supply and Services	114
St. Clair River Broadcasting Limited	The Secretary of State	117
St. Lawrence Seaway Authority, The	Minister of Transport	119
Seaway International Bridge Corporation Ltd., The	Minister of Transport	124
Uranium Canada, Limited	Minister of Energy, Mines and Resources	125

AIR CANADA

BALANCE SHEET at December 31

(Figures Shown in Thousands)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current			Current		
Cash and short-term investments	\$ 4,155	\$ 45,900	Bank indebtedness	\$ 78,105	\$ 4,989
Accounts receivable	102,278	66,105	Accounts payable and accrued liabilities	75,873	63,916
Spare parts, materials and supplies	36,359	25,683	Salaries and wages	21,293	22,859
Prepaid expenses	2,611	2,256	Unearned transportation revenue	27,280	23,534
Deferred income taxes	10,288	10,157	Interest and dividend payable	9,622	7,210
Total Current Assets	155,691	150,101	Current portion of long term debt	4,675	528
Investment in Other Companies—at Cost	7,815	8,627	Total Current Liabilities	216,848	123,036
Property and Equipment	826,737	675,705	Long Term Debt	690,995	640,114
Deferred Charges—Less Amounts Amortized	5,650	4,818	Deferred Income Taxes	34,528	28,502
			SHAREHOLDERS' EQUITY		
			Share Capital		
			Authorized 250,000 shares par value \$100 each		
			Issued and fully paid, 50,000 shares	5,000	5,000
			Retained Earnings	48,522	42,599
			Total Shareholders' Equity	53,522	47,599
	\$995,893	\$839,251		\$995,893	\$839,251

On behalf of the Board

Yves Pratte

N. J. MacMillan

AIR CANADA—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS

(Figures Shown in Thousands)

	Year Ended December 31	
	1973	1972
Operating Revenues		
Passenger	\$568,939	\$473,400
Freight and express	69,137	59,599
Mail	17,839	16,159
Charter	25,742	22,185
Incidental services—net	16,393	11,919
Total Operating Revenues	698,050	583,262
Operating Expenses		
Flying operations	151,673	121,648
Maintenance	103,485	86,848
Passenger service	82,875	65,980
Aircraft and traffic servicing	109,875	89,824
Sales and promotion	94,199	84,209
General and administrative	33,368	25,251
Depreciation and obsolescence	76,182	64,010
Total Operating Expenses	651,657	537,770
Operating Income	46,393	45,492
Non-Operating Expenses (Income)		
Interest on long term debt	38,912	32,477
Interest capitalized	(3,602)	(2,712)
Loss on disposal of assets	494	967
Non-operating income — net	(1,429)	(2,456)
Total Non-Operating Expenses	34,375	28,276
Income Before Income Taxes	12,018	17,216
Income Taxes — Deferred	5,895	8,568
Net Income	6,123	8,648
Retained Earnings		
Balance at beginning of year	42,599	34,151
Dividend	(200)	(200)
Balance at End of Year	\$ 48,522	\$ 42,599

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Figures Shown in Thousands)

	Year Ended December 31	
	1973	1972
Source of Funds		
Net Income	\$ 6,123	\$ 8,648
Items not affecting working capital		
Deferred income taxes	6,026	8,331
Depreciation	71,809	61,636
Amortization and other items	1,922	814
Funds from operations	85,880	79,429
Additions to long term debt	58,314	8,512
Proceeds from disposal of property and equipment	6,316	1,491
Proceeds from investments	814	754
Total Source of Funds	151,324	90,186
Application of Funds		
Property and equipment and progress payments ..	230,213	84,988
Reductions to long term debt	7,432	
Deferred charges	1,701	195
Dividend	200	200
Investment in other company		485
Total Application of Funds	239,546	85,868
Increase (Decrease) in Working Capital	\$ (88,222)	\$ 4,318

NOTES TO FINANCIAL STATEMENTS

1. Cash and Short Term Investments

The corporation entered into an agreement during 1972 to acquire an interest in Wardair Canada Ltd. The completion of the transaction is subject to certain conditions including final approval by the Government of Canada. Cash and short term investments include \$2,700,000 plus accrued interest held in escrow in connection with the agreement.

2. Spare Parts, Materials and Supplies

	1973	1972
	(\$000)	(\$000)
Spare Parts—cost	49,718	39,597
Accumulated Obsolescence	18,120	18,002
	31,598	21,595
Materials and Supplies—cost	4,761	4,088
	36,359	25,683

The corporation provides for the obsolescence of aircraft spare parts, less their estimated residual value, by charges to operating expenses over the service life of the related aircraft fleet.

AIR CANADA—Continued

3. Property and Equipment

	1973	1972
	(\$000)	(\$000)
Cost		
Flight equipment and components	908,718	706,563
Ground equipment and facilities	253,896	238,966
	1,162,614	945,529
Accumulated depreciation and amortization	401,632	335,154
	760,982	610,375
Progress payments	65,755	65,330
	826,737	675,705

Depreciation and amortization is provided on a straight line basis and is based on the following estimated useful lives:

Flight Equipment and Components

Boeing 747	16 years
Lockheed L1011—owned	16 years
—leased	15 years
DC-8	14 years
DC-9	12 years
Viscount (Fully depreciated)	
Ground Equipment and Facilities	5 to 30 years

During 1973 the corporation commenced leasing two L1011 aircraft, jointly with another airline, for a period of 15 years. For accounting purposes these aircraft are treated as though they are owned. Lease obligations, excluding the portion related to interest, have been included with long term debt.

4. Long Term Debt

	Principal Amount	
	1973	1972
	(\$000)	(\$000)
Canadian National Railway Co. and Government of Canada		
—Notes and debentures customarily renewed as they mature		
Demand notes—3.5%	27,000	27,000
6 months revolving notes—3.9%—7.1%	227,371	227,371
Notes and debentures:		
Maturity Date Interest Rate		
	%	
1973	3.9—7.4	22,680
1976	5.2	33,342
1977	5.2—6.6	33,360
1978	6.5—7.0	22,680
1979	5.6—6.4	67,000
1980	6.7—7.2	75,000
1980	6.8	15,000*
1981	4.2—7.6	6,500
1981	7.6	39,783*
1985	5.9	17,497
1987	5.2	67,069
*Payable in U.S. Funds.		
5½% Notes Payable in Pounds Sterling in semi-annual payments of principal plus interest over 10 years to 1984	29,703	9,040
6% Notes Payable in U.S. Funds in semi-annual payments of principal plus interest over 10 years to 1984	14,362	
Aircraft lease obligation payable in U.S. Funds in equal semi-annual amounts over 15 years to 1987 (Note 3)	17,234	
Other Long Term Debt	2,769	
	695,670	640,642
Less: current portion of Long Term Debt	4,675	528
	690,995	640,114

Long Term Debt payable in foreign currencies has been converted at the exchange rates prevailing at the dates of issue. Based on exchange rates at December 31, 1973, the principal amounts would be lower by approximately \$5,420,000.

AIR CANADA—Concluded

5. Commitments

Commitments for the acquisition of 12 aircraft and related spare engines at December 31, 1973, after deducting progress payments, amounted to approximately \$120,000,000. Subsequent to December 31, 1973, the corporation committed to purchase an additional Boeing 747 and six Boeing 727's at an approximate cost of \$90,000,000.

Anticipated delivery of aircraft is as follows:

	1974	1975
Douglas DC-9	2	
Lockheed L1011	4	
Boeing 747	2	
Boeing 727	5	6

Commitments for ground facilities and equipment amounted to \$13,000,000 at December 31, 1973. Subsequently, the corporation committed to purchase additional ground facilities and equipment at a further cost of \$25 million.

There is a commitment to a supplier to use 100,000 hours of its services in each of the next two years; the cost of comparable services in 1973 was \$1,700,000.

Annual rental payments under long term facilities leases in effect at December 31, 1973 amount to \$8,569,000.

6. Pensions

The corporation is retiring the unfunded liability of its pension plans by annual payments of \$2,097,000 as required by the Pension Benefits Standards Act by charges to operations. The actuarially determined present value of these amounts is approximately \$22,000,000.

7. Comparative Figures

Certain figures for the previous year have been reclassified to conform with the current year's presentation.

TO THE HONORABLE
THE MINISTER OF TRANSPORT
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1973 and the statements of income and retained earnings and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the corporation at December 31, 1973, and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

CASPENS SYBVAND
Chartered Accountants

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants
April 26, 1974

ATLANTIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current Liabilities:		
Cash	\$186,202	\$347,700	Accounts payable and accrued liabilities	\$48,909	\$105,480
Due from Canada in respect of parliamentary appropriation (Note 2)	180,256		Due to Canada (Note 3)	530,392	98,370
Accounts receivable	279,171	198,991		579,301	203,850
Prepaid expense	3,463	3,294			
	649,092	549,985	Proprietary equity of Canada:		
Investments at cost (market value \$17,669)	18,500	18,500	Working capital vested pursuant to section 44 of the Act	88,291	88,291
Capital assets:			Residual value of capital assets financed from parliamentary appropriations	316,617	305,391
Transferred at cost less depreciation (\$190,104) thereon	\$296,828	296,828	Contribution in excess of deficit incurred		276,344
At cost	77,821	35,198		404,908	670,026
	374,649	332,026			
Less: Accumulated depreciation	58,032	26,635			
	316,617	305,391			
	\$984,209	\$873,876		\$984,209	\$873,876

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

A.D. LATTER
ChairmanD.T. HIMMELMAN
Member

I have examined the above Balance Sheet and the related Statement of Income and Expenditure and have reported thereon under date of March 29, 1974 to the Minister of Transport.

J.J. MACDONELL
Auditor General of Canada

ATLANTIC PILOTAGE AUTHORITY—Concluded

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1973(with comparative figures for the eleven months
ended December 31, 1972)

	1973	1972
Income:		
Pilotage charges	\$1,723,979	\$1,369,216
Less: Payable to Canada (Note 3)	543,247	494,046
	<u>1,180,732</u>	<u>875,170</u>
Expenditure:		
Pilots' fees, salaries and benefits	1,330,866	992,951
Staff salaries and benefits	194,253	160,668
Pilot boats	836,680	506,498
Transportation and travel	105,564	70,769
Professional and special services	54,227	33,050
Depreciation	31,397	26,635
Communication	24,974	13,325
Rentals	23,951	16,562
Development courses	21,333	
Utilities, material and supplies	11,085	8,011
Taxes	3,213	
Repairs and maintenance		7,640
	<u>2,637,543</u>	<u>1,836,109</u>
Operating deficit	1,456,811	960,939
Less: Interest and other income	8,293	13,158
	<u>1,448,518</u>	<u>947,781</u>
Add: Acquisition of capital assets	42,618	35,198
Excess of expenditure over income (Deficit) . . .	<u>\$1,491,136</u>	<u>\$ 982,979</u>
 Excess of expenditure over income (Deficit) provided for by—		
Transport Vote 110b of 1971-72 \$	\$ 171,664	
Transport Vote 65 of 1972-73	384,666	1,033,000
Transport Vote 60 of 1973-74	894,817	
Depreciation	31,397	26,635
Government departments which provided certain major services without charge		28,024
	<u>1,310,880</u>	<u>1,259,323</u>
Add: Amount to be recovered from parlia- mentary appropriation	180,256	(276,344)
	<u>\$1,491,136</u>	<u>\$ 982,979</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
2. The amount was received on January 4, 1974 pursuant to Transport Vote 60a which provided a further \$576,000 to finance the 1973 deficit and operations during the first quarter of 1974.
3. The amount of \$543,247 represents that portion of pilotage and pilot boat charges for the period January 1 to December 11, 1973 which were payable to Canada under the regulations then in force.
4. Expense includes remuneration of Members as Members \$18,612, and remuneration of officers \$75,876. The Authority has seven members and three officers. One officer is also a member.

AUDITOR GENERAL OF CANADA
Ottawa, March 29, 1974.THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Atlantic Pilotage Authority as at December 31, 1973 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority.

Yours faithfully,

J.J. MACDONELL
Auditor General of Canada.

ATOMIC ENERGY OF CANADA LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current:			Current:		
Cash	\$ 625,555	\$ 431,059	Accounts payable	\$ 18,798,682	\$ 21,353,841
Deposit with Receiver General	1,000,000	1,000,000	Loans by Canada — due within one year	18,240,000	764,000
Short-term investments	1,500,000	500,000	Due to Canada — unexpended balance of appropriation	21,164	33,785
Accounts receivable	7,179,764	6,472,000	Advance payments by customers and deferred credits	11,557,821	2,827,192
Portion of long-term receivables due within one year	6,575,000	281,000	Contractors' holdbacks	814,916	625,030
Inventories:			Total current liabilities	49,432,583	25,603,848
Nuclear materials, at lower of cost or estimated realizable value	4,603,563	3,857,518	Loans by Canada to finance projects for:		
Commercial inventories, at cost, less provision for obsolescence	11,304,500	7,648,866	Nuclear Power Program	610,728,345	569,876,125
Maintenance and general supplies, at cost	1,339,786	1,270,266	Nelson River Transmission Line	225,843,344	196,218,685
	17,247,849	12,776,650		836,571,689	766,094,810
Total current assets	34,128,168	21,460,709	Unrealized profit on property and other sales made on deferred payment terms	1,458,140	1,587,180
Heavy water preproduction costs		32,998,998	Shareholders' Equity:		
Long-term receivables	257,186,563	14,117,601	Capital stock:		
Investment in Pickering Generating Station under agreement with Hydro-Electric Power Commission of Ontario and Province of Ontario	122,362,007	135,532,750	Authorized — 75,000 common shares of no par value		
Investment in Glace Bay Heavy Water Plant under agreement with Deuterium of Canada Limited and Province of Nova Scotia	83,040,393	21,896,700	Issued — 54,000 common shares	15,000,000	15,000,000
Plant and property, at cost	679,643,736	849,576,791	Retained earnings	5,904,749	4,802,214
Less: Amounts written off under research program	246,861,701	242,339,812		20,904,749	19,802,214
	432,782,035	607,236,979			
Accumulated depreciation	21,132,005	20,155,685			
	411,650,030	587,081,294			
	\$908,367,161	\$813,088,052		\$908,367,161	\$813,088,052

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

J. L. GRAY
DirectorD. A. GOLDEN
Director

I have examined the above Balance Sheet and the related Statements of Income and Expense, Retained Earnings and Source and Application of Funds and have reported thereon under date of June 10, 1974, to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Research Program —		
Operating expense:		
Chalk River Nuclear Laboratories	\$49,600,413	\$ 46,131,352
Whiteshell Nuclear Research Establish- ment	20,425,595	18,164,806
Power Projects Design and Development	26,634,379	25,740,160
Radiation Chemistry and Isotope Re- search	3,960,027	3,298,780
Head Office, Power Program and Heavy Water Management	6,436,000	2,591,157
	<u>107,056,414</u>	<u>95,926,255</u>
Income:		
Gross income from engineering services, housing accommodation, hospitals, sales of steam, etc.	24,897,578	23,462,040
Excess of expense over income	<u>\$82,158,836</u>	<u>\$ 72,464,215</u>
Excess of expense over income provided for by parliamentary appropriation	<u>\$82,158,836</u>	<u>\$ 72,464,215</u>
Capital expenditure provided for by:		
Parliamentary appropriation	\$ 5,759,000	\$ 5,742,000
Retained earnings	641,837	635,302
	<u>\$ 6,400,837</u>	<u>\$ 6,377,302</u>
Commercial Operations —		
Income:		
Sales	\$11,202,141	\$ 10,730,274
Rentals and miscellaneous	188,088	166,701
	<u>11,390,229</u>	<u>\$ 10,896,975</u>
Expense:		
Cost of sales, etc.	8,470,354	6,775,477
Research and development	469,827	656,965
Selling	2,853,629	2,576,543
Administration	929,428	854,522
	<u>12,723,238</u>	<u>10,863,507</u>
Excess of expense over income	<u>\$ 1,333,009</u>	<u>\$ (33,468)</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance as at April 1	\$4,802,214	\$ 2,188,982
Add:		
Net revenue arising from international agreements relating to Canadian heavy water moderated nuclear reactor systems	2,577,850	2,520,554
Revenue incidental to the operation of re- search facilities	258,772	428,260
Profit realized on disposal of plant and property	240,759	266,252
	<u>7,879,595</u>	<u>5,404,048</u>
Deduct:		
Excess of expense over income in commercial operations	1,333,009	(33,468)
Amount provided towards capital expenditure	641,837	635,302
	<u>1,974,846</u>	<u>601,834</u>
Balance as at March 31	<u>\$5,904,749</u>	<u>\$ 4,802,214</u>

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Source of Funds		
Parliamentary appropriations in respect of—		
Loans	\$ 63,110,000	\$ 80,761,000
Research Program—operating	82,158,836	72,464,215
—capital	5,759,000	5,742,000
	<u>151,027,836</u>	<u>158,967,215</u>
Depreciation not requiring a current outlay of funds	1,160,501	1,216,624
Accrued interest on loans from Canada	28,913,049	23,651,820
Investments and other receivables	28,555,467	6,620,741
Proceeds from disposal of plant and property	499,531	694,512
Revenue arising from international agreements	2,577,850	2,520,554
	<u>\$ 212,734,234</u>	<u>\$ 193,671,466</u>
Application of Funds		
Research Program—		
Operating expenditure	\$ 82,158,836	\$ 72,464,215
Capital expenditure	6,400,837	6,377,302
	<u>88,559,673</u>	<u>78,841,517</u>
Commercial operations—		
Excess of expense over income	1,333,009	(33,468)
Major Projects—		
Heavy water and power plants — capital expenditure	59,682,320	43,850,487
Increases in long-term receivables and preproduction costs	26,482,582	23,652,843
Power transmission line	26,291,755	30,081,876
	<u>112,456,657</u>	<u>97,585,206</u>
Repayment of loans from Canada	21,546,171	6,353,607
Increase (decrease) in current assets	12,667,459	(2,372,665)
Increase (decrease) in current liabilities	(23,828,735)	13,297,269
	<u>\$ 212,734,234</u>	<u>\$ 193,671,466</u>

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—Continued

PLANT AND PROPERTY AS AT MARCH 31, 1974

	Cost	Amounts written off under Research Program	Accumulated depreciation	Depreciated or nominal value
Research Facilities:				
Chalk River—				
Land and land services	\$ 4,335,011	\$ 4,335,010	\$	\$ 1
Buildings	34,517,519	34,517,519		
Machinery and equipment	53,557,784	53,557,784		
NRU reactor	66,707,439	56,353,311	10,354,128	
Construction in progress	1,762,202	1,762,202		
Whiteshell—				
Land and land services	4,156,570	4,156,570		
Buildings	17,749,384	17,749,384		
Machinery and equipment	16,618,407	16,618,407		
WR-1 reactor	19,176,874	19,176,874		
Construction in progress	188,427	188,427		
Rolphton—				
Nuclear Power Demonstration reactor	25,707,523	25,707,523		
	244,477,140	234,123,011	10,354,128	1
Douglas Point Generating Station	77,594,819			77,594,819
Gentilly Nuclear Power Station	90,187,854			90,187,854
La Prade Heavy Water Plant:				
Construction in progress	1,954,881			1,954,881
Housing Projects:				
Deep River, Ontario	1,805,020		873,551	931,469
Pinawa, Manitoba	3,967,996		675,473	3,292,523
	5,773,016		1,549,024	4,223,992
Power Projects—Sheridan Park:				
Land and land services	373,839	373,839		
Design Engineering Building	2,573,444		932,968	1,640,476
Development Laboratory	2,643,590	2,643,590		
Machinery and equipment	9,721,261	9,721,261		
	15,312,134	12,738,690	932,968	1,640,476
Nelson River Transmission Line:				
Construction in progress	226,607,440			226,607,440
Commercial Products—Ottawa:				
Land and land services	383,921			383,921
Buildings	11,804,160		4,082,082	7,722,078
Machinery and equipment	5,548,371		4,213,803	1,334,568
	17,736,452		8,295,885	9,440,567
	\$679,643,736	\$246,861,701	\$21,132,005	\$411,650,030

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

1. Statement presentation

Certain 1973 comparative figures have been restated to conform to the 1974 presentation.

Ottawa, June 10, 1974.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

2. Change in application of accounting principle

In 1973 the Corporation changed its policy with respect to all nuclear materials purchased for the Research and Development program by charging the cost thereof directly to operations. In prior years these materials were carried in inventory at the lower of cost or market. As a result additional charges of \$1.9 million relating to the previous year have been absorbed in 1974 operations.

Had this policy been applied on a basis consistent with prior periods the Excess of Expense over Income provided for by parliamentary appropriation would have been less by \$1.9 million in 1974 and \$.4 million in 1973.

3. Commitments

In July 1969 the Corporation entered into a contract with The Ontario Hydro-Electric Power Commission under which the Corporation is committed to purchase all of the radio-isotope cobalt 60 produced at the Pickering Generating Station for a period of thirty years from the in-service date of the installation. The contract is independent of market demand and may be terminated by agreement between the parties.

4. Supplementary information

Included in expense for 1974 are remuneration of directors as directors \$10,400, remuneration of officers as officers \$364,316 and depreciation on plant and property not written off as research expense \$1,160,501. The Company has eleven directors and ten officers; one officer is also a director.

Sir,

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1974 and the statements of income and expense, retained earnings and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

BANK OF CANADA

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1973

(thousands of dollars)

ASSETS	1973	1972	LIABILITIES	1973	1972
Deposits in foreign currencies:			Capital paid up	\$ 5,000	\$ 5,000
Pounds sterling and U.S.A. dollars	\$ 32,066	\$ 53,672	Rest fund	25,000	25,000
Other currencies	434	322	Notes in circulation	5,551,218	4,806,242
	32,500	53,994	Deposits:		
Cheques drawn on other banks	134,106	395,886	Government of Canada	6,356	26,658
Advances to chartered and savings banks		1,900	Chartered banks	2,006,452	1,697,893
Accrued interest on investments	104,062	94,915	Other	54,174	52,280
Bills bought in open market, not including treasury bills, at cost	39,185			2,066,982	1,776,831
Investments — at amortized values:			Liabilities in foreign currencies:		
Treasury bills of Canada	1,081,053	932,110	Government of Canada	25,007	57,760
Other securities issued or guaranteed by Canada maturing within three years	2,282,253	2,053,310	Other	165	226
Other securities issued or guaranteed by Canada not maturing within three years	2,612,498	2,421,515		25,172	57,986
Debentures issued by Industrial Development Bank	656,784	527,109	Bank of Canada cheques outstanding	322,140	382,408
Securities issued by the United Kingdom and the United States of America	775,988	414,000	Other liabilities	3,710	2,857
Other securities	2,633	2,633			
	7,411,209	6,350,677			
Industrial Development Bank:					
Total issued share capital, at cost (note)	64,000	59,000			
Bank premises:					
Land, buildings and equipment					
Cost less accumulated depreciation	29,509	23,106			
Net balance of Government of Canada collections and payments in process of settlement	178,521	75,500			
Other assets	6,130	1,346			
	\$7,999,222	\$7,056,324		\$7,999,222	\$7,056,324

Note: The audited financial statements of the Industrial Development Bank as at September 30, 1973 show an equity of \$92,629,912 at which date the Bank of Canada's investment in the share capital was \$62,000,000.

G.K. BOUEY
Governor

A. ROUSSEAU
Chief Accountant,

Auditors' Report: We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1973 and the statement of income and expense for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at December 31, 1973 and the results of its operations for the year then ended.

GÉRALD PRÉFONTAINE, C.A.
de la firme Séguin, Ménard, Patenaude, Préfontaine & Cie
Ottawa, Canada, January 24, 1974

A. J. LITTLE, F.C.A.
of the firm Clarkson, Gordon & Co.

BANK OF CANADA—*Concluded*STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1973

(with comparative figures for 1972)

(thousands of dollars)

	1973	1972
INCOME		
Revenue from investments and other income	\$404,069	\$330,981
EXPENSE		
Salaries ¹	\$ 11,442	\$ 10,301
Contributions to pension and insurance funds	3,237	2,348
Other staff expenses ²	1,022	908
Directors' fees	39	27
Auditors' fees and expenses	141	124
Taxes — municipal and business	1,776	1,767
Bank note costs	7,479	8,195
Data processing and computer costs	913	702
Maintenance of premises and equipment — net	1,309	1,674
Printing of publications	365	396
Other printing and stationery	369	333
Postage and express	323	325
Telecommunications	413	340
Travel and staff transfers	535	419
Interest on unclaimed balances	112	103
Other	475	496
	\$ 29,950	\$ 28,458
Depreciation of buildings and equipment	1,181	1,450
Net Income Paid to Receiver General for Canada . . .	372,938	301,073
	\$404,069	\$330,981

¹ The number of staff averaged 1,242 in 1972 and 1,304 in 1973.² Includes overtime pay, medical services and cafeteria expenses.

CANADA DEPOSIT INSURANCE CORPORATION

(Established by the Canada Deposit Insurance Corporation Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash and short-term deposits	\$ 1,113,305	\$ 1,435,352	Accounts payable	\$ 59,779	\$ 14,581
Premiums and other receivables	3,487,463	5,048,387	Capital Stock:		
Payments to depositors guaranteed by Province (Note 1)	9,609,483	8,913,514	Authorized, issued and fully paid—Ten shares of \$1,000,000 each	10,000,000	10,000,000
Claims re insured deposit payments less provision for loss of \$2,000,000 (Note 2) . . .	3,432,971	3,432,971	Deposit Insurance Fund:		
Investments at amortized cost:			Balance as at January 1	\$47,016,572	37,017,723
Canada bonds and treasury bills, (par value, \$52,559,000 market value, \$51,720,000) . .	52,286,619	35,837,170	Premium income for the year	9,201,370	9,998,849
Acquired from member institutions—			Balance as at December 31	56,217,942	47,016,572
Canada bonds	908,477	1,843,092	Accumulated Net Earnings:		
Bonds of, or guaranteed by, Provinces . .	1,336,079	1,334,443	Balance as at January	7,464,268	4,973,027
Bonds of municipalities	137,194	176,835	Net income for the year per statement of Income and Expense	3,858,611	2,984,991
Other bonds or debentures	904,809	1,120,497		11,322,879	7,958,018
(market value, \$2,758,000)	3,286,559	4,474,867	Less: Dividend	562,500	493,750
Mortgages	3,821,700	5,353,160	Balance as at December 31	10,760,379	7,464,268
	59,394,878	45,665,197		66,978,321	54,480,840
	\$77,038,100	\$64,495,421		\$77,038,100	\$64,495,421

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS

Secretary-Treasurer

Approved on behalf of the Board of Directors

GÉRARD GINGRAS

Chairman

RICHARD HUMPHRYS

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of February 20, 1974 to the Minister of Finance.

J. J. MACDONELL

Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*STATEMENT OF INCOME AND EXPENSE FOR THE YEAR
ENDED DECEMBER 31, 1973AUDITOR GENERAL OF CANADA
Ottawa, February 20, 1974.

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Income—		
Return on investments	\$3,582,654	\$2,815,174
Interest on loans and advances	489,510	370,992
	<u>4,072,164</u>	<u>3,186,166</u>
Expense—		
Inspection fees and expenses:		
Department of Insurance	\$71,964	65,293
Other	11,900	10,500
	<u>83,864</u>	<u>75,793</u>
Salaries and employee benefits, including remuneration of the Chairman, \$17,500	80,703	74,935
Mortgage administration fees	26,064	34,773
Rent	8,500	8,500
All other expenses	14,422	7,174
	<u>213,553</u>	<u>201,175</u>
Net Income (Note 4)	\$3,858,611	\$2,984,991

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. During the year \$1,941,538 was paid to persons having deposits that were insured by the Corporation with a member institution. Principal and interest repayments in 1973 from the member institution totalled \$1,735,079. As a result, payments to depositors of this institution as at December 31, 1973 guaranteed by a Province, totalled \$9,609,843 which includes accrued interest of \$834,554. The amount outstanding constitutes a claim against the assets of the member institution and is covered by an indemnity agreement with the Province concerned whereby payments to depositors plus interest will be repaid by the Province on or before December 31, 1974 subject to any amounts recovered from the member institution. It is estimated that a final \$200,000 will be payable by the Corporation in 1974.
2. Under the provisions of section 13 of the Canada Deposit Insurance Act the Corporation, by paying \$5,432,971, acquired all the rights and interest of the depositors as against a member institution which is in receivership. A loss on the realization of this asset is anticipated against which a provision of \$2,000,000 has been made.
3. Deposits insured by the Corporation, based on returns made by member institutions during 1973, totalled \$34,393 million, comprising deposits of \$30,844 million in federal institutions and \$3,549 million in provincial institutions. Of the deposits insured in provincial institutions \$212.4 million was covered by a temporary indemnity agreement with the Province concerned.
4. The Corporation is designated a proprietary corporation in the Financial Administration Act and accordingly is subject to income tax. However, no provision for income tax has been made in the accounts as at December 31, 1973 as the Governor in Council has granted remission under section 17 of the Financial Administration Act, of any income tax payable by the Corporation.

THE HONOURABLE JOHN N. TURNER,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the balance sheet of Canada Deposit Insurance Corporation as at December 31, 1973 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN ARSENALS LIMITED

(Incorporated under the Canada Corporations Act)

Balance Sheet as at March 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 227,822	\$ 260,371	Accounts payable and accrued liabilities	\$ 994,314	\$ 767,115
Short-term bank deposits	904,543	1,207,434	Advance payments by Department of National Defence in respect of production		976,699
Accounts receivable:			Employees' group insurance (contra)	151,549	58,484
Department of National Defence	\$ 207,399	247,583		1,145,863	1,802,298
Department of Supply and Services	335,970	69,045			
Other	159,501	204,274	CAPITAL		
	702,870	520,902	Advances by Canada for working capital	\$3,500,000	3,500,000
Due from Canada	598,473	608,670	Capital stock:		
Inventories at cost:			Authorized—1,000 shares of no par value		
Material, work-in-process and finished products	1,746,747	2,322,516	Issued—30 shares	30	30
Maintenance and general stores	162,591	124,033		3,500,030	3,500,030
	1,909,338	2,446,549			
Prepaid expense	10,473	9,129			
Deferred tooling and engineering costs	140,825	190,789			
Group insurance—interest bearing deposit (contra)	151,549	58,484			
	\$4,645,893	\$5,302,328		\$4,645,893	\$5,302,328

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

A. R. BAILEY
DirectorJ. S. GLASSFORD
Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of May 23, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income:		
Sales	\$4,622,447	\$2,623,504
Miscellaneous	471,861	482,735
	5,094,308	3,106,239
Expense:		
Cost of sales	6,560,738	4,707,437
Administration:		
Officers' salaries	\$ 64,800	80,423
Salaries of senior personnel at operating divisions	66,406	57,101
Other administrative salaries	110,486	104,074
Miscellaneous	76,114	72,612
	317,806	314,210
	6,878,544	5,021,647

Excess of expense over income provided for by parliamentary appropriation (Note 2) \$1,784,236 \$1,915,408

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

- As at March 31, 1974, the Company was the custodian of and operated two Crown-owned plants, the total cost of which was \$32,339,822, comprising \$2,336,213 for land, \$13,761,725 for buildings and \$16,241,884 for machinery and equipment.
- Supply and Services Vote 10 provided a total of \$2,224,000 for the program expenditure of the Company. The excess of expense over income for the year ended March 31, 1974, amounted to \$1,784,236 and capital expenditure amounted to \$314,237 for a total program requirement of \$2,098,473. An amount of \$1,500,000 was received on October 3, 1973, leaving a balance of \$598,473 due from Canada at the year-end which was received on April 1, 1974.

CANADIAN ARSENALS LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, May 23, 1974.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION

and Consolidated Subsidiaries

(Established by the Broadcasting Act)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current Assets:			Current Liabilities:		
Cash	\$ 25,015,430	\$ 2,113,692	Accounts payable and accrued liabilities		
Accounts receivable	10,417,258	10,170,159	(Note 3)	\$ 24,591,600	\$ 20,229,078
Engineering and production supplies, at cost	3,267,725	3,009,352	Loan repayments due		6,216,905
Programs completed and in process of production	11,505,677	11,502,764		24,591,600	26,445,983
Film and script rights	5,833,538	4,741,246	Equity of Canada:		
Prepaid expense	812,413	1,033,448	Loans to finance the acquisition of capital assets (Note 4)	197,880,410	151,263,314
Total current assets	56,852,041	32,570,661	Unexpended balance of funds provided for the 1976 Summer Olympics under Secretary of State Vote 56a	4,605,192	
Investments in subsidiary and other companies (Notes 1 and 2)	1,601,999	1,998,104	Proprietor's Equity Account — per statement attached	(7,153,081)	1,759,602
Capital Assets, at cost: (Note 5)			Surplus — per statement attached	12,023,415	15,682,272
Land and buildings	118,426,847	106,941,514		207,355,936	168,705,188
Technical equipment	165,414,130	147,680,750			
Furnishings and equipment	8,968,616	8,424,689			
Other	3,029,923	2,813,811			
	295,839,516	265,860,764			
Less: Accumulated depreciation	122,346,020	105,278,358			
	173,493,496	160,582,406			
	\$231,947,536	\$195,151,171		\$231,947,536	\$195,151,171

The accompanying notes are an integral part of the financial statements.

Certified correct:

V.F. DAVIES

Vice-President, Finance

Approved on behalf of the Board of Directors:

LAURENT A. PICARD

Director

YVES J. MÉNARD

Director

I have examined the above consolidated balance sheet and the related consolidated statements of operations, proprietor's equity account, surplus and source and application of funds and have reported thereon under date of June 21, 1974 to the Corporation and to the Secretary of State.

J. J. MACDONELL

Auditor General of Canada

CANADIAN BROADCASTING CORPORATION—Continued and Consolidated Subsidiaries

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Expense:		
Cost of production and distribution:		
Programs	\$186,237,119	\$162,934,014
Network distribution	28,410,910	19,495,062
Station transmission	15,661,965	12,965,862
Payments to private stations	5,734,877	5,324,008
Commissions to agencies and networks	6,851,249	6,018,307
	<u>242,896,120</u>	<u>206,737,253</u>
Operational supervision and services:		
Programs	8,812,931	7,472,824
Administration	13,755,191	11,466,201
General	4,422,571	3,908,125
	<u>26,990,693</u>	<u>22,847,150</u>
External services	7,048,907	5,886,311
Emergency broadcasting	156,618	214,893
Broadcasting services for 1976 Summer Olympics	1,320,725	
	<u>278,413,063</u>	<u>235,685,607</u>
Selling and general administration		
Selling expense	5,539,792	4,810,668
Engineering and development	2,250,572	1,990,477
Management and central services	11,673,738	10,703,600
	<u>19,464,102</u>	<u>17,504,745</u>
Intetest on loans to finance the acquisition of capital assets	11,229,677	9,844,501
	<u>309,106,842</u>	<u>263,034,853</u>
Income:		
Advertising revenue — gross	60,201,578	52,919,335
Interest on investments	838,267	395,382
Miscellaneous	1,334,190	1,686,033
	<u>62,374,035</u>	<u>55,000,750</u>
Net cost of operations	<u>\$246,732,807</u>	<u>\$208,034,103</u>

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED SUMMARY OF FUNDS PROVIDED TO DISCHARGE NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

Payments for operating expenditures in providing a broadcasting service authorized by Appropriation Act No. 4, 1973, 1973, v. 16	\$232,796,000
Less: Amount required for repayment of loans by Canada	9,316,905
	<u>223,479,095</u>
Add: Amount expended for operating expenditures from Secretary of State Vote 56a — 1976 Summer Olympics	1,256,386
	<u>224,735,481</u>
Funds provided from surplus	3,658,857
	<u>\$228,394,338</u>
Net cost of operations	\$246,732,807
Less: Depreciation and amortization included as an operating cost, not recoverable from parliamentary payment	18,338,469
	<u>\$228,394,338</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1974

Balance as at April 1, 1973	\$ 1,759,602
Add:	
Amount included for repayment of loans by Canada in parliamentary appropriation for operating expenditures in providing a broadcasting service	\$ 9,316,905
Amount expended for capital expenditures from Secretary of State Vote 56a — 1976 Summer Olympics	138,422
	<u>9,455,327</u>
	<u>11,214,929</u>
Deduct:	
Depreciation and amortization included as an operating cost, not recoverable from parliamentary payment	18,338,469
Net loss on disposal of capital assets	29,541
	<u>18,368,010</u>
Deficiency as at March 31, 1974	<u>\$ (7,153,081)</u>

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION – Continued and Consolidated Subsidiaries

CONSOLIDATED STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance as at April 1	\$15,682,272	\$12,533,373
<i>Deduct:</i> Operating expenditures in excess of funds received to provide a broadcasting service	3,658,857	
	12,023,415	12,533,373
<i>Add:</i> Funds received in excess of operating expenditures to provide a broadcasting service		3,148,899
Balance as at March 31	\$12,023,415	\$15,682,272

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
SOURCE OF FUNDS		
Parliamentary appropriations		
Payment for operating expenditures . .	\$232,796,000	\$205,000,000
Payment for Summer Olympics 1976 . .	6,000,000	
Loans for capital expenditures	55,934,000	22,000,000
	294,730,000	227,000,000
Operating income	62,374,035	55,000,750
Items not requiring a current outlay of funds		
Depreciation and amortization	18,338,469	14,399,907
Proceeds from sale of assets	71,934	50,299
Decrease in working capital		5,301,609
	\$375,514,438	\$301,752,565

APPLICATION OF FUNDS

Operating expense – C.B.C. and subsidiaries	\$307,786,117	\$263,034,853
Operating expense – Summer Olympics 1976	1,320,725	
Additions to capital assets	31,120,864	29,505,081
Reduction in capital loans	9,316,905	8,216,905
Investments in subsidiary and other companies	1,999	995,726
Increase in working capital after adjustments of \$167,935 arising from consolidation	25,967,828	
	\$375,514,438	\$301,752,565

The accompanying notes are an integral part of the financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Basis of consolidation

The Corporation acquired the outstanding shares, exclusive of qualifying shares of La Cie de Radiodiffusion de Matane Ltée on August 31, 1972 and Radio Saint-Boniface Limitée on March 31, 1973. The accounts of these two subsidiaries have been consolidated at March 31, 1974. The comparative figures shown for the year ended March 31, 1973 are not on a consolidated basis as neither of these subsidiaries was in operation for a significant period during that year. The operating costs from the date of acquisition have been included in this year's statements.

Both companies will be wound up and their operations integrated with those of the Corporation in the ensuing year. The accounts of the Corporation's other subsidiary, St. Clair River Broadcasting Limited, have been excluded because the investment of the subsidiary is a minority interest in a partnership to which reference is made in Note 2.

2. Investments in subsidiary and other companies

St. Clair River Broadcasting Limited:

The Corporation's investment in St. Clair River Broadcasting Limited, shown at a cost of \$1,600,000 is the outstanding capital stock of the subsidiary exclusive of five qualifying shares. At March 31, 1974, the subsidiary held a 25% share in a partnership with Baton Broadcasting Limited (now CFTO-TV Limited) which operates Station CKLW-TV, Windsor, Ontario, originally purchased for U.S. \$5,000,000. Under the partnership agreement, St. Clair River Broadcasting Limited has an obligation to purchase its partner's share of the partnership on May 31, 1975, at his cost plus interest, but may at any time prior to that date purchase the entire partnership interest of CFTO-TV Limited. The partnership acquired Station CKLW-TV with each partner contributing in cash, one quarter of the purchase price, U.S. \$1,250,000. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited (now CFTO-TV Limited) amounting to U.S. \$2,500,000, maturing on May 31, 1975 and bearing interest at 9% per annum, compounded annually. Under the partnership agreement, St. Clair River Broadcasting Limited is to pay the interest on the notes.

In accordance with the partnership agreement, St. Clair River Broadcasting Limited gave notice to its partner of the exercise of its option to purchase its remaining interest by May 31, 1975. The Corporation purchased 350 shares of the capital stock of its subsidiary for \$3,500,000 on May 27, 1974, to enable the subsidiary to discharge the liabilities in respect of the notes and interest referred to in advance of acquiring its partner's remaining interest. The Canadian Radio-Television Commission has approved the transfer of the licence from the partnership to St. Clair River Broadcasting Limited and the purchase will be completed on June 27, 1974.

The operation of St. Clair River Broadcasting Limited for the year ended March 31, 1974 resulted in a net loss of \$635,462 which included \$549,627 as its 25% share of the \$2,198,508 operating loss of Station CKLW-TV for the year ended March 31, 1974, bringing the accumulated losses of Station CKLW-TV to \$8,430,305 at that date. The accumulative deficit of St. Clair River Broadcasting Limited to March 31, 1974 amounted to \$2,525,931, thus reducing the Corporation's investment in the subsidiary company as shown in the Balance Sheet to a deficiency of \$925,931. The loss of \$2,525,931 has not been provided for in the accounts of the Corporation.

CANADIAN BROADCASTING CORPORATION—*Concluded* and Consolidated Subsidiaries

Master FM Limited:

On January 7, 1974, the Corporation acquired 239 shares of the no-par value common stock of Master FM Limited for a consideration of \$1,999. These shares represent 20% of the authorized and outstanding shares of the company exclusive of five qualifying shares. The company will install and operate on behalf of its shareholder broadcasting companies a common FM antenna system on the CN Tower at Toronto.

AUDITOR GENERAL OF CANADA
Ottawa, June 21, 1974.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the consolidated balance sheet of the Canadian Broadcasting Corporation and subsidiary companies as at March 31, 1974 and the consolidated statements of operations, proprietor's equity account, surplus and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation and its subsidiary companies as at March 31, 1974 and the results of their operations and the source and application of their funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and its subsidiary companies, the financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

3. Accounts payable and accrued liabilities

Amounts due to contractors and suppliers for work done or goods used in day-to-day operations of the Corporation	\$ 8,719,000
Amounts due to contractors and suppliers for work done or goods used in the acquisition of capital assets	7,103,000
Payroll expense	3,563,000
Payroll deductions for March 1974 covering income tax, pension and social benefit plans (including employer contributions), Canada bonds, union and other voluntary deductions	4,587,000
Amounts due to private station affiliates for network broadcasting under affiliation agreements	620,000
Total	<u>\$24,592,000</u>

4. Loans for capital expenditures

Until March 31, 1974, the capital expenditures of the Corporation were financed by loans from Canada. After that date, they will be financed by grants.

The principal amount outstanding on these loans amounting to \$197,880,410 has been deferred until March 31, 1979 in accordance with Orders in Council P.C. 1974-633, P.C. 1974-704 and P.C. 1974-856.

5. Future capital expenditures

The Corporation's plans call for capital expenditures of the order of \$200 million over the next three years, of which \$56,657,000 is for 1974-75 subject to the provision of funds by Parliament.

6. CBC Pension Plan

A report dated July 1973 on the actuarial review of the CBC Pension Fund as at October 31, 1972 confirmed that the assets held in the Fund were adequate to meet all accrued liabilities for service rendered to that date. The actuarial review indicated an unfunded liability in respect of service to be rendered after that date of \$37,092,000 largely attributable to the amendment to the plan which provided for an increase in benefits to meet increases in the cost of living. The Corporation's contributions to the Fund include provision for liquidating this unfunded liability as required by the terms of the Pension Benefits Standards Act, 1966-67, c. 92.

7. Remuneration of directors and officers

The aggregate remuneration paid by the Corporation during the fiscal year ended March 31, 1974 to its fifteen directors and three officers of whom one is also a director was \$18,000 and \$146,125 respectively. No remuneration was paid to directors of the subsidiary companies as directors; they are all employees, two of whom are officers of the Corporation.

CANADIAN COMMERCIAL CORPORATION

(Established by the Canadian Commercial Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 14,384,654	\$ 19,967,973	Accounts payable	\$ 30,531,975	\$32,505,978
Accounts receivable	37,895,724	35,771,665	Due to the Receiver General for Canada	291,532	125,037
Advances to suppliers	12,427,580	10,818,279	Due to the Defence Production Revolving Fund	644,085	3,158,168
Progress payments to suppliers	88,004,409	90,772,179	Advances received or receivable from customers	23,747,163	21,895,337
Loan to supplier (Note 1)	280,000	239,653	Progress payments received or receivable from customers	87,321,231	89,984,465
Contract cost over-run (Note 2)	2,371,365	2,801,128		<u>142,535,986</u>	<u>147,668,985</u>
			Proprietary Equity of Canada: Funds provided under authority of the Canadian Commercial Corporation Act: Advances, section 8(1)	\$10,000,000	10,000,000
			Loans, interest-bearing, section 8(2)	<u>3,300,000</u>	<u>3,300,000</u>
				13,300,000	
			Less: Provision for settlement of action for infringement of patents		<u>307,535</u>
				13,300,000	12,992,465
			Unrealized loss on US exchange	(697,254)	(515,573)
			Reserve for contingencies	<u>225,000</u>	<u>225,000</u>
				12,827,746	12,701,892
	<u>\$155,363,732</u>	<u>\$160,370,877</u>		<u>\$155,363,732</u>	<u>\$160,370,877</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. G. THREADER
Comptroller

Approved:

A. R. BAILEY
DirectorE. A. SMITH
Director

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 26, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

CANADIAN COMMERCIAL CORPORATION—Continued

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
EXPENSE		
Estimated cost of administrative services	\$7,496,000	\$5,746,000
Interest on loans from Canada	208,313	309,068
Net losses on contracts	11,096	
Bank charges, etc.	1,319	1,745
Loss on US exchange		260,963
	<u>7,716,728</u>	<u>6,317,776</u>
INCOME		
Recovery of administrative costs from the Canadian International Development Agency .	1,800,000	
Interest earned on:		
Investments	320,063	356,552
Special progress payments to suppliers	2,913	79,298
	<u>322,976</u>	<u>435,850</u>
	<u>2,122,976</u>	<u>435,850</u>
Estimated net cost of operations before prior years' adjustments	5,593,752	5,881,926
Prior years' income adjustment	19,029	
Settlement of action for infringement of patents in prior years		307,535
Estimated net cost	<u>\$5,612,781</u>	<u>\$6,189,461</u>
Estimated net cost provided for by—		
Supply and Services Vote 15	\$5,696,000	\$4,177,963
Supply and Services Vote 15(b) of 1973-74 . . .		307,535
Government departments which provided major services without charge		1,829,000
	<u>5,696,000</u>	<u>6,314,498</u>
Less: Net income payable to the Receiver General	83,219	125,037
	<u>\$5,612,781</u>	<u>\$6,189,461</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. The full recovery of loan to supplier is dependent on the contractor solving his present financial difficulties.
2. A large contract negotiated on a ceiling price basis with a foreign government resulted in a cost over-run of \$2,371,365 at March 31, 1974. The net over-run may be affected by the outcome of claims and counter-claims presently under litigation between Her Majesty and the aircraft designer.
3. US dollars included in the accounts were converted into Canadian dollars at the rate of exchange prevailing on March 31.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 26, 1974.

THE HONOURABLE J. P. GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Note 2 to the Statements refers to a net cost over-run of \$2,371,365 on a large ceiling price contract with a foreign government. In our opinion the cost over-run on this contract was \$5,095,049 because the following recoveries, totalling \$2,723,684 which were used to reduce the cost over-run should have been remitted to the Receiver General as revenue of Canada.

- (a) \$1,728,038—an additional interest payment by the foreign government for Canadian government financing of suppliers during certain periods of the production contract. These financing costs had not been included in the production contract costs.
- (b) \$411,464—extra administrative services provided to the foreign government in previous years under a separate contract. These services consisted of salaries, travel and computer costs originally charged to an appropriation.
- (c) \$584,182—excess of insurance proceeds over the amount paid to the Department of National Defence with respect to a Crown-owned aircraft which crashed while on loan to the foreign government.

Advances from customers includes a net amount of \$5,683,271 relating to the sale of aircraft to a foreign government on behalf of the Department of National Defence. To March 31, 1974 receipts totalled \$45,247,081 comprising \$34,113,200 received as full payment for the sale of the aircraft to the foreign government, \$7,613,727 from the Department of National Defence for the acquisition of replacement aircraft and related materiel and services, \$1,990,242 as sales tax rebate and \$1,529,912 in interest earned on these funds which have been invested by the Corporation. Of the total received, \$39,563,810 has been used by the Department, through the Canadian Commercial Corporation, to make payments for the acquisition of other aircraft and related materiel and services. In our opinion the amounts received in respect of the sale to the foreign government, the sales tax rebate and interest earned should have been paid into the Consolidated Revenue Fund.

The working capital of the Corporation includes US \$7,267,226. The decline in the value of the United States dollar since 1970-71 has resulted in an exchange loss of \$697,254 and the Crown's working capital advances to the Corporation of \$13,300,000 are therefore impaired by this amount. Since the Corporation's operating costs are provided for by parliamentary appropriations, we are of the opinion that an appropriation should be sought to cover this loss.

Subject to the foregoing, in my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J. J. MACDONELL
Auditor General of Canada.

CANADIAN DAIRY COMMISSION

(Established by the Canadian Dairy Commission Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Deposit with the Receiver General	\$ 9,941,455	\$20,255,234	Prepayment on sales	\$ 482,349	\$ 659,040
Accounts receivable	5,190,210	6,110,911	Accounts payable	2,800,636	
Receivable from provincial milk marketing boards relating to levies on producers with respect to market quotas	955,741	1,252,792	Subsidies payable to producers on manufacturing milk and cream	19,899,318	14,935,693
Inventories, at lower of cost or estimated market value			Subsidies payable to exporters of dairy products		88,908
Butter	\$7,042,180	1,916,218	Equity of Canada		
Skim milk powder	6,786,838	15,949,612	Loans under section 16 of the Act with accrued interest	\$1,868,147	18,049,697
Casein	113,261		Surplus funds provided for Dairy Price Support Program	4,979,235	11,751,429
	13,942,279	17,865,830		6,847,382	29,801,126
	\$30,029,685	\$45,484,767		\$30,029,685	\$45,484,767

Approved on behalf of the Commission

ELLARD POWERS
ChairmanJ. THIBAudeau
Vice-Chairman

I have examined the above balance sheet and the related statements of operations and surplus funds provided for Dairy Price Support Program and have reported thereon under date of June 14, 1974 to the Minister of Agriculture.

J. J. MACDONELL
Auditor General of CanadaSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Dairy price support program:		
Subsidies (gross) to producers on manufacturing milk and cream (net after holdbacks, \$147,012,570; 1973 — \$100,774,839)	\$147,116,858	\$101,088,049
Miscellaneous expense	17,421	22,938
	147,134,279	101,110,987
Deduct:		
Profit on marketing operations (Schedule A)	2,685,466	(1,728,665)
	144,448,813	102,839,652
Subsidies on marketing dairy products —		
Skim milk powder . . . \$13,076,189		9,515,566
Cheese (2,940)		94,763
Skim milk diverted to production of casein	661,802	661,433
	13,735,051	10,271,762
Deduct:		
Holdbacks from producer's subsidies	104,288	313,210
Levies on producers with respect to market quotas	7,907,382	8,079,413
	8,011,670	8,392,623
	5,723,381	1,879,139
Cost of price support program	150,172,194	104,718,791
Administrative expense (Schedule B)	1,270,014	1,164,724
Total cost of operations	\$151,442,208	\$105,883,515

STATEMENT OF SURPLUS FUNDS PROVIDED
FOR DAIRY PRICE SUPPORT PROGRAM
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year	\$ 11,751,429	\$ 9,070,220
Add:		
Funds provided by Agriculture Stabilization Board for the purpose of stabilizing the price of dairy products — Agriculture Vote 15	143,400,000	107,400,000
	155,151,429	116,470,220
Less:		
Cost of Dairy Price Support Program per statement of operations	150,172,194	104,718,791
Balance at end of year	\$ 4,979,235	\$ 11,751,429

CANADIAN DAIRY COMMISSION — *Concluded*

SCHEDULE A

SCHEDULE OF MARKETING OPERATIONS FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974				1973
	Butter	Skim milk powder	Casein	Total	
Sales	\$62,396,488	\$40,228,358	\$498,681	\$103,123,527	\$90,464,981
Portion of levies on, and holdbacks from, producers applicable to products sold ..		13,008,890		13,008,890	6,959,950
	62,396,488	53,237,248	498,681	116,132,417	97,424,931
Cost of products sold	58,762,641	50,099,641	373,621	109,235,903	93,570,669
Gross profit	3,633,847	3,137,607	125,060	6,896,514	3,854,262
Expense:					
Storage	823,406	455,524		1,278,930	1,538,618
Freight	354,014	550,838		904,852	1,633,877
Handling	125,012	112,502		237,514	303,559
Miscellaneous	60,013	205,962	15	265,990	177,491
	1,362,445	1,324,826	15	2,687,286	3,653,545
	2,271,402	1,812,781	125,045	4,209,228	200,717
Interest on loans				1,523,762	1,929,382
Net profit on marketing operations				\$ 2,685,466	\$ (1,728,665)

SCHEDULE B

AUDITOR GENERAL OF CANADA

SCHEDULE OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED MARCH 31, 1974

Ottawa, June 14, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Administrative expense —		
Provided for by Agriculture Vote 35 (Vote 30 in 1973)		
Remuneration of Members of the Commission	\$ 78,539	\$ 82,950
Remuneration of Retired Members of the Commission	15,965	18,816
Employee salaries and benefits	393,682	339,692
Rent	43,599	44,723
Consultative Committee expense	21,840	18,056
Internal audit service	80,000	80,000
Office expense	76,653	30,548
Communications	16,787	12,423
Travel	23,949	28,516
	751,014	655,724
Provided for by government departments without charge:		
Data processing	461,000	451,000
Cheque issue	58,000	58,000
	519,000	509,000
Total administrative expense	\$1,270,014	\$1,164,724

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA.

I have examined the balance sheet of the Canadian Dairy Commission as at March 31, 1974 and the statements of operations and surplus funds provided for the Dairy Price Support Program for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Commission.

J. J. MACDONELL
Auditor General of Canada

CANADIAN FILM DEVELOPMENT CORPORATION
(Established by the Canadian Film Development Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current			Current		
Due from Canada in respect of operating expense for the year	\$ 2,155	\$ 1,407	Accounts payable	\$ 2,155	\$ 1,407
Accounts receivable	30,988	60,403	Proprietary equity of Canada		
Prepaid expense	1,351	1,799	Per Exhibit A	4,654,024	5,301,984
	<u>34,494</u>	<u>63,609</u>			
Amounts invested in Canadian feature film productions, at cost, less amounts written off (Note 1)					
Films in production	\$2,526,544	3,310,351			
Films in distribution	4,576,342	3,710,474			
	<u>7,102,886</u>	<u>7,020,825</u>			
Less: Allowance for loss	<u>2,500,000</u>	<u>1,800,000</u>			
	4,602,886	5,220,825			
Furniture and fixtures at cost	41,002	37,853			
Less: Accumulated depreciation . .	<u>22,203</u>	<u>18,896</u>			
	18,799	18,957			
	<u>\$4,656,179</u>	<u>\$5,303,391</u>		<u>\$4,656,179</u>	<u>\$5,303,391</u>

The accompanying notes are an integral part of the financial statements

Certified correct

MICHAEL SPENCER
Executive Director

Approved on behalf of the corporation

GRATIEN GÉLINAS
Chairman

I have examined the above Balance Sheet and the related Statement of Expense and have reported thereon under date of June 20, 1974 to the Canadian Film Development Corporation and the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

CANADIAN FILM DEVELOPMENT CORPORATION—Continued

STATEMENT OF EXPENSE

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Administration:		
Salaries and employee benefits	\$ 158,426	\$ 169,465
Rent, leasehold improvements and taxes	54,547	46,306
Advisory fees including expenses	45,711	58,067
Printing, postage and general office expenses .	35,186	25,437
Travel	24,597	26,268
Script readers' fees, less amounts capitalized for accepted scripts, \$10,025	20,510	22,235
Telephone and telegraph	9,759	9,918
Promotion and advertising	5,785	5,562
Depreciation	4,700	4,696
Professional and special services	3,054	7,044
	<u>362,275</u>	<u>374,998</u>
Grants to film makers and film technicians resident in Canada		106,625
Cannes festival		29,848
Loss on investments (Note 1)	2,997,099	2,078,974
Total expense	<u>\$3,359,374</u>	<u>\$2,590,445</u>
Total expense provided for by—		
Statutory appropriation	\$3,364,145	\$2,584,395
Less: Expenditure on furniture, fixtures and sundry other assets	10,219	(413)
	<u>3,353,926</u>	<u>2,584,808</u>
Depreciation	4,700	4,696
Increase in accounts payable	748	941
	<u>\$3,359,374</u>	<u>\$2,590,445</u>

The accompanying notes are an integral part of the financial statements.

EXHIBIT A

STATEMENT OF PROPRIETARY EQUITY

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Advances for investment in Canadian feature film production:		
Balance at beginning of year	\$5,104,664	\$3,866,278
Withdrawn from statutory appropriation and invested during the year	2,329,969	3,317,360
Proceeds from investments re-invested—contra .	786,028	339,745
	<u>3,115,997</u>	<u>3,657,105</u>
Less:		
Loss on investments included in expense for year	2,997,099	2,078,974
Cash received from investments (including principal repayments of \$763,503)—contra .	786,028	339,745
	<u>3,783,127</u>	<u>2,418,719</u>
Net increase (decrease) in advances	(667,130)	1,238,386
Balance at end of year	<u>4,437,534</u>	<u>5,104,664</u>
Sundry assets financed by Statutory Appropriation:		
Balance at beginning of year	24,509	29,618
Withdrawn from statutory appropriation during year	10,219	
	<u>34,728</u>	<u>29,618</u>
Depreciation	4,700	4,696
Sundry adjustments		413
	<u>4,700</u>	<u>5,109</u>
Balance at end of year	<u>30,028</u>	<u>24,509</u>
Accumulated income from investments:		
Balance at beginning of year	172,811	160,857
Income earned during year	13,651	11,954
Balance at end of year	<u>186,462</u>	<u>172,811</u>
Proprietary Equity at end of year	<u>\$4,654,024</u>	<u>\$5,301,984</u>

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

EXHIBIT B

AUDITOR GENERAL OF CANADA
Ottawa, June 20, 1974STATEMENT OF POSITION OF STATUTORY APPROPRIATION
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance available at beginning of year	\$8,859,784	\$12,682,565
Paid during year for purposes of:		
Investment in Canadian feature film production	2,329,969	3,317,360
Furniture, fixtures and sundry other assets	10,219	(413)
Administration	356,827	369,361
Grants to film makers and film technicians resident in Canada		106,625
Cannes festival		29,848
	<u>2,697,015</u>	<u>3,822,781</u>
Loss on investments included in expense for year	2,997,099	2,078,974
Less: Adjustment for amounts recorded as investment in Canadian feature film production that may not be recovered	<u>(2,997,099)</u>	<u>(2,078,974)</u>
Balance available at end of year	\$6,162,769	\$8,859,784

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1974

1. Amounts invested in Canadian feature film productions, at cost, less amounts written off

During the year there was an investment write-off of \$2,297,099 of which \$1,800,000 was provided for in the previous year for a net write-off in the year of \$497,099. In addition \$2,500,000 has been provided for amounts invested in 92 films that may not be recovered because of lack of significant bookings. The amount written off during the year comprised \$321,694 in respect of 7 investments reduced to the nominal value of one dollar each, and \$1,975,405 for 63 investments reduced to 40% of their recorded value (i.e. the amount originally invested less any previous write-offs).

2. Future commitments

As at March 31, 1974, the Corporation:

- was committed to invest \$524,905 in future Canadian feature film production, and
- has agreed in principle to invest \$1,072,221 in future Canadian feature film productions subject to certain conditions being met by the applicants.

3. Remuneration of members and officers

Expense for the year includes remuneration of four members as members, \$5,700, and remuneration of two officers as officers, \$56,493. One member is also an officer.

To: THE CANADIAN FILM DEVELOPMENT CORPORATION
and
THE SECRETARY OF STATE OF CANADA.

Sirs,

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1974 and the statements of expense, proprietary equity and position of statutory appropriation for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN LIVESTOCK FEED BOARD

(Established by the Livestock Feed Assistance Act)

STATEMENT OF EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Freight Assistance on Feed Grains	\$22,273,304	\$20,950,470
Special price assistance (Note 1)	822,379	
	<u>23,095,683</u>	<u>20,950,470</u>
Administration:		
Salaries (Note 2)	293,353	277,755
Employee benefits	24,119	20,311
Accounting and cheque issue service	48,000	43,900
Rentals—Accommodation	30,000	27,000
—Office equipment	7,540	3,284
Travel and removal	34,522	38,875
Professional and special services	25,079	37,958
Telephone, telegraph and postage	21,203	13,785
Stationery and office supplies	19,349	15,534
Publication of reports	16,683	10,227
Advisory committee fees	7,800	7,850
Office equipment and furnishing	7,511	2,945
Office renovations	3,286	
Repairs to office furniture and equipment	1,644	
Miscellaneous	1,995	2,294
	<u>542,084</u>	<u>501,718</u>
Total expenditure	<u>\$23,637,767</u>	<u>\$21,452,188</u>
Total expenditure provided for by—		
Agriculture Vote 40 (1973—Vote 35)	\$ 464,084	\$ 430,818
Agriculture Vote 45 (1973—Vote 40)	22,273,304	20,950,470
Canadian Livestock Feed Board Account	822,379	
Government departments which provided certain major services without charge	78,000	70,900
	<u>\$23,637,767</u>	<u>\$21,452,188</u>

Certified correct:

P. B. MORIN
Director of Finance

Approved on behalf of the Board:

ROGER PERREAULT
Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of July 29, 1974 to the Minister of Agriculture and the Canadian Livestock Feed Board.

J. J. MACDONELL
Auditor General of CanadaNOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1974

1. Following a disruption of rail services during the year that for a time resulted in regular sources of supply of feed grains no longer being available in British Columbia, special price assistance was extended to those feeders who were forced to purchase feed grains at higher than normal prices to offset the consequent increase in their costs. The total of the payments made of \$822,379 remains as a charge to the Canadian Livestock Feed Board Account at March 31, 1974.

2. Salaries include Board Members' fees and salaries of \$49,054 (\$66,988 in 1973).

AUDITOR GENERAL OF CANADA

Ottawa, July 29, 1974.

TO: THE MINISTER OF AGRICULTURE
AND
THE CANADIAN LIVESTOCK FEED BOARD

Gentlemen,

I have examined the statement of expenditure of the Canadian Livestock Feed Board for the year ended March 31, 1974. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the financial statement gives a true and fair view of the results of the Board's operations for the year ended March 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Under Section 16(3) of the Livestock Feed Assistance Act, the Canadian Livestock Feed Board Account is to be charged with the cost of feed grain purchased in specified areas of Canada including British Columbia. The Board therefore, in my opinion, lacked the authority to charge the Account with the special price assistance payments totalling \$822,379 referred to in Note 1 to the financial statement. Neither did the Board have the authority to make these payments under Agriculture Vote 45 which provided for freight assistance on feed grains including assistance in respect to grain storage costs.

Subject to the foregoing, I further report that, in my opinion, proper books of account have been kept by the Board, the financial statement is in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Board.

J. J. MACDONELL
Auditor General of Canada.

CANADIAN NATIONAL RAILWAYS

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets			Current Liabilities		
Cash	\$ 6,444,078	\$ 10,708,410	Bank loans	\$ 106,000,000	\$ 49,000,000
Accounts receivable	205,694,025	162,397,820	Accounts payable	185,933,358	139,975,031
Material and supplies	93,328,399	82,545,126	Accrued charges	84,266,184	69,888,135
Other current assets	84,076,877	48,007,777	Other current liabilities	32,017,726	22,610,005
	389,543,379	303,659,133		408,217,268	281,473,171
Insurance Fund	11,077,967	9,801,692	Provision for Insurance	11,077,967	9,801,692
Investments in Affiliated Companies not Consolidated			Other Liabilities and Deferred Credits	67,611,003	57,399,730
Air Canada	382,819,500	382,819,500			
Jointly operated companies	56,270,275	51,867,272			
	439,089,775	434,686,772			
Property Investment			Long term Debt		
Road	3,223,278,458	3,121,201,057	Bonds	805,498,264	811,555,764
Equipment	1,563,177,818	1,574,127,256	Government of Canada loans	1,088,897,514	1,082,452,857
Other physical properties	189,064,954	174,075,997		1,894,395,778	1,894,008,621
	4,975,521,230	4,869,404,310			
Less recorded depreciation.	1,452,921,933	1,392,612,350			
	3,522,599,297	3,476,791,960			
Other Assets and Deferred Charges			SHAREHOLDERS' EQUITY		
Other investments	5,836,559	5,807,283	Government of Canada		
Prepayments	2,332,011	3,950,762	6,000,000 shares of no par value capital stock of Canadian National Railway Company	359,963,017	359,963,017
Unamortized discount on long term debt	6,801,314	7,812,540	1,235,180,591 shares of 4% preferred stock of Canadian National Railway Company	1,235,180,591	1,235,180,591
Other assets	2,341,852	2,509,139	Capital investment of Government of Canada in the Canadian Government Railways	428,396,779	428,396,779
Deferred charges	29,565,434	25,549,505		2,023,540,387	2,023,540,387
	46,877,170	45,629,229			
			Capital Stock of Subsidiary Companies owned by Public	4,345,185	4,345,185
				2,027,885,572	2,027,885,572
	\$4,409,187,588	\$4,270,568,786		\$4,409,187,588	\$4,270,568,786

S.D.H. THOMAS,
Comptroller.

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
as at December 31, 1973

Note 1: Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel, latest invoice price for new materials in general stores and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Note 2: Investments in Affiliated Companies not Consolidated**Air Canada —**

Canadian National owns all of the issued capital stock of Air Canada. Air Canada reports directly to the Government of Canada through the Minister of Transport. Its accounts are published separately and are not consolidated with those of Canadian National, and equity accounting has not been applied. The composition of Canadian National's investment in Air Canada, which is carried at cost, is:

Capital Stock	\$ 5,000,000
Debentures	95,086,000
Advances	282,733,500
	<hr/> \$382,819,500

Jointly Operated Companies —

Effective January 1, 1973, Canadian National adopted equity accounting for its investments in jointly-operated companies, where appropriate. Investments in the remaining companies are carried at an aggregate amount of \$3,540,500. Canadian National's equity in the net income of companies accounted for on the equity basis included in other income in 1973 was \$5,402,851 of which \$4,820,161 represents Canadian National's equity in retained earnings of these companies accumulated to December 31, 1972. The investments in jointly-operated companies as at December 31, 1973 are:

Chicago & Western Indiana Railroad Company	\$ 8,552,775
The Detroit & Toledo Shore Line Railroad Company	6,397,161
Northern Alberta Railways Company	25,340,000
The Toronto Terminals Railway Company	9,449,750
Other	6,530,589
	<hr/> \$56,270,275

Note 3: Property Investment

Additions since January 1, 1923 have been recorded at cost and properties and equipment brought into the System at January 1, 1923 are included at the values appearing in the books of the several railways now comprised in the System to the extent that these have not been retired or replaced.

Depreciation on Canadian Lines: Depreciation accounting as adopted for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956 has been continued in 1973. The depreciation rates used are based on the estimated service life of the properties but do not provide for depreciation which was not recorded in prior years under the replacement and retirement accounting principles then in force.

Depreciation on U.S. Lines: Replacement accounting for track and depreciation accounting for equipment and other property except land have been continued in accordance with the regulations of the Interstate Commerce Commission.

Note 4: Capital Stock

(a) The capital stock of the Canadian National Railway Company (other than the four per cent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

(b) By the enactment on April 25, 1974 of the Canadian National Railways Financing and Guarantee Act, 1973, further purchases by the Government of Canada of four per cent preferred stock of the Company aggregating \$84,496,621 were authorized and required to be made in respect of the years 1972 and 1973.

Note 5: Pension Funds

The Company is liquidating the unfunded liabilities under its Pension Plans by making annual payments of both principal and interest as required by the Pension Benefits Standards Act. These payments have been charged to System expenses. As at December 31, 1973, based on the latest actuarial reviews, the unfunded liabilities, aggregating \$702,255,137, are being liquidated by annual payments through September 30, 2027.

CANADIAN NATIONAL RAILWAYS—Continued

Note 6: Long-term Debt

Rate %	Maturity (See Notes)		Currency in which Payable	Outstanding as at December 31	
				1973	1972
Bonds					
3%	Feb. 1, 1974	(a) Canadian National 20 Year Bonds	Canadian	\$ 200,000,000	\$ 200,000,000
2%	June 15, 1975	(b) Canadian National 25 Year Bonds	U.S.	6,000,000	6,000,000
5	May 15, 1977	(c) Canadian National 18 Year Bonds	Canadian	74,438,500	75,706,000
4	Feb. 1, 1981	Canadian National 23 Year Bonds	Canadian	300,000,000	300,000,000
5%	Jan. 1, 1985	(c) Canadian National 25 Year Bonds	Canadian	86,032,000	87,977,000
5	Oct. 1, 1987	(c) Canadian National 27 Year Bonds	Canadian	37,004,000	139,849,000
5½	Perpetual	Buffalo and Lake Huron 1st Mortgage Bonds	Sterling	795,366	795,366
5½	Perpetual	Buffalo and Lake Huron 2nd Mortgage Bonds	Sterling	1,228,398	1,228,398
Total Bonds				805,498,264	811,555,764
Government of Canada Loans					
Canadian Government Railways:					
Advances for Working Capital			Canadian	16,983,762	16,983,762
Financing and Guarantee Acts:					
Loans			Canadian	252,370,252	245,925,595
Refunding Act, 1955:					
Loans for Debt Redemption			Canadian	819,543,500	819,543,500
Total Government of Canada Loans				1,088,897,514	1,082,452,857
Total Long Term Debt				\$1,894,395,778	\$1,894,008,621

Notes: (a) Refinanced February 1, 1974 under the Refunding Act, 1955 by a Government of Canada Loan having a five-year term with interest at 7-3/8% per annum.

(b) Callable at par.

(c) Amounts of ½% may be purchased quarterly through Purchase Funds operated under the conditions of each issue.

Note 7: Subsidies

(a) Carload freight services revenues include \$27,000,000 receivable from the Government of Canada in respect of partial compensation for revenues foregone due to not implementing general rate increases in 1973.

(b) Payments under the Railway Act include amounts paid by the Government of Canada under authority of that Act in respect of certain uneconomic operations, services, and prescribed rates (At & East) which railways are thereby required to maintain. Claims cannot, in all cases, be filed before the end of the year in which the related losses occurred. The amounts are recognized in the accounts when they are approved for payment.

Note 8: Major Commitments

(a) Rental commitments under railway rolling stock lease arrangements for varying periods through to 1993 amount to approximately \$495 million.

(b) Canadian National Railway Company has undertaken to guarantee the payment of principal and interest on a series of promissory notes which may be issued by Air Canada up to an aggregate principal amount of £13,000,000 sterling. The principal amount of the guaranteed notes outstanding as at December 31, 1973 was £12,142,062.

CANADIAN NATIONAL RAILWAYS—Continued

SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31

	1973	1972
Working Capital as at beginning of year	\$22,185,962	\$50,634,022
Source of Funds		
Provision for depreciation	130,217,075	126,399,029
Government of Canada in respect of deficit for the year	21,324,055	17,822,471
Retained proceeds from properties retired	17,660,561	14,815,553
Temporary government loans, as authorized by CNR Refunding Act 1955, for payment of outstanding securities of Canadian National at maturity		100,000,000
Temporary government loans, as authorized by CNR Financing and Guarantee Acts of 1941 and 1942, for purchase of unmatured securities of Canadian National, as required by conditions of their issue	6,444,657	4,257,968
Other (net)	5,352,231	7,295,128
	<u>180,998,579</u>	<u>270,590,149</u>
Application of Funds		
Additions to property investment	193,684,973	173,149,242
Investments in affiliated companies	791,902	1,322,996
Deficit for the year	21,324,055	17,822,471
Retirement of matured securities of Canadian National		100,000,000
Purchase of unmatured securities of Canadian National, as required by conditions of their issue	6,057,500	6,743,500
	<u>221,858,430</u>	<u>299,038,209</u>
Decrease in Working Capital	<u>40,859,851</u>	<u>28,448,060</u>
Working Capital (Deficiency) as at end of year	\$ (18,673,889)	\$ 22,185,962

Note: Certain figures for 1972 have been reclassified for comparative purposes.

CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31

	1973	1972
Railway Operating Revenues		
Carload freight services	\$1,021,334,774	\$ 939,567,704
Express and intermodal services	152,442,913	143,557,548
Passenger services	55,630,169	66,755,084
All other services	77,865,929	66,495,998
Payments under the Railway Act	93,566,155	40,742,079
Total Railway Operating Revenues	<u>1,400,839,940</u>	<u>1,257,118,413</u>
Railway Operating Expenses		
Road maintenance	212,818,240	195,256,833
Equipment maintenance	246,579,040	234,582,933
Transportation	548,431,667	507,368,025
Sales	32,717,600	30,642,222
Miscellaneous operations	85,558,053	66,492,352
General	155,820,313	116,408,760
Taxes	55,832,158	52,152,396
Equipment and joint facility rents	37,368,486	30,347,151
Total Railway Operating Expenses	<u>1,375,125,557</u>	<u>1,233,250,672</u>
Net Railway Operating Income	<u>25,714,383</u>	<u>23,867,741</u>
Other Income		
Net income (expense) from:		
Telecommunications department	16,998,510	17,012,227
Hotels	4,403,949	3,162,433
Separately operated trucking companies	3,354,274	2,464,306
Other sources	(1,965,567)	1,750,488
Total Other Income	<u>22,791,166</u>	<u>24,389,454</u>
Net Income before Interest on Debt	<u>48,505,549</u>	<u>48,257,195</u>
Interest Charges		
Total interest on debt	91,707,388	86,955,574
Less interest received on loans to Air Canada	21,877,784	20,875,908
Net Interest on Debt	<u>69,829,604</u>	<u>66,079,666</u>
Deficit	\$ 21,324,055	\$ 17,822,471

CANADIAN NATIONAL RAILWAYS—*Concluded*

AUDITOR'S REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1973 and the consolidated statements of income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, except that depreciation was not recorded in earlier years as referred to in note 3, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1973 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles. Further, in our opinion, except for the change to equity accounting for investments in jointly operated companies referred to in note 2 and with which we concur, such accounting principles have been applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

COOPERS & LYBRAND.
Chartered Accountants.

PEAT, MARWICK, MITCHELL & CO.,
Chartered Accountants.

April 26, 1974.

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST

Montreal, February 25, 1974

THE HONOURABLE D. C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Dear Mr. Minister:

In conformity with Section 17 of the Canadian National Railways Capital Revision Act, 1952, the Trustees of the Canadian National Railways Securities Trust submit the following report for the calendar year 1973.

There were no transactions during the year affecting the collateral securities held by the Securities Trust.

The Trustees present herewith the Balance Sheet as at December 31, 1973.

Yours sincerely,

N. J. MACMILLAN
For the Trustees

BALANCE SHEET AS AT DECEMBER 31ST, 1973

Claims for Principal of Loans—		Capital Stock Owned by Canadian National Railway Company — 5,000,000 shares of no par value capital stock	
Canadian Northern Railway	\$312,334,805 10		
Grand Trunk Railway	118,582,182 33		\$ 341,963,017 02
Grand Trunk Pacific Railway	116,006,599 08	Amount by which the book value of claims and interest thereon exceeded the initial stated values as of January 1st, 1937	948,604,757 39
Canadian National Railway Company	96,936,971 75		
	\$ 643,860,558 26		
Claims for Interest on Loans—			
Canadian Northern Railway	\$309,702,897 65		
Grand Trunk Railway	103,250,802 95		
Grand Trunk Pacific Railway	107,326,622 84		
Canadian National Railway Company	54,501,313 57		
	574,781,637 01		
Transactions of Canadian National Railway System subsequent to January 1st, 1937, affecting the book value of the capital stock of the Securities Trust			
Securities Held—			
Collateral Securities — Schedule A.1	71,925,579 14		
	\$1,290,567,774 41		\$1,290,567,774 41

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—Concluded

SUMMARY OF INDEBTEDNESS TRANSFERRED FROM
THE GOVERNMENT OF CANADA TO THE SECURITIES TRUST*Loans Outstanding*

CANADIAN NORTHERN RAILWAY:

3½% Loan, Chapter 6, 1911	\$ 2,396,099 68
4% Loan, Chapter 20, 1914	5,294,000 00
5% Loan, Chapter 4, 1915	10,000,000 00
6% Loan, Chapter 29, 1916	15,000,000 00
6% Loan, Chapter 24, 1917	25,000,000 00
6% Loan, Vote 110, 1918	25,000,000 00
6% Loan, Vote 108, 1919	35,000,000 00
6% Loan, Vote 127, 1920	48,611,077 00
6% Loan, Vote 126, 1921	44,419,806 42
6% Loan, Vote 136, 1922	42,800,000 00
6% Loan, War Measures Act, 1918	1,887,821 16
6% Equipment Loan, Chapter 38, 1918	56,926,000 82
Mortgage covering Loans above	
Total Canadian Northern	<u>\$312,334,805 10</u>

GRAND TRUNK RAILWAYS:

6% Loan, Vote 478, 1920	\$ 25,000,000 00
6% Loan, Vote 126, 1921	55,293,435 18
6% Loan, Vote 137, 1922	23,288,747 15
4% Loan to G.T. Pacific, Chapter 23, 1913, 1913, guaranteed by Grand Trunk	15,000,000 00
Total Grand Trunk	<u>\$118,582,182 33</u>

GRAND TRUNK PACIFIC RAILWAY:

3% Bonds, Chapter 24, 1913	\$ 33,048,000 00
6% Loan, Chapter 4, 1915	6,000,000 00
6% Loan, Chapter 441, 1916	7,081,783 45
6% Loan, Vote 444, 1917	5,038,053 72
6% Loan, Vote 110, 1918	7,471,399 93
Receiver's Advances, P.C. 635, March 26, 1919	45,764,162 35
Interest guaranteed by Govt. of Canada	8,704,662 65
Interest guaranteed by Provinces of Alberta and Saskat- chewan	2,898,536 98
Total Grand Trunk Pacific	<u>\$116,006,599 08</u>

Loans Outstanding

Canadian National Railway Company

6% Loan, Vote 139, 1923	\$ 24,550,000 00
5% Loan, Vote 137, 1924	10,000,000 00
5% Loan, Vote 377, 1925	10,000,000 00
5% Loan, Vote 372, 1926	10,000,000 00
5% Loan, Vote 336, 1929	2,932,652 91
5% and 5¼% Loans, Chapter 22, 1931	29,910,400 85
5¼% Loans, Chapter 6, 1932	11,210,815 56
Less: adjustment authorized by the Capital Revision Act, 1937	Cr 1,666,897 57
Total Canadian National Railway Company	<u>\$ 96,936,971 75</u>
Total Loans	<u>\$643,860,558 26</u>

Notes and Collateral Held

None. Charge is on premises mortgaged October 4, 1911.

None.

None.

Mortgages dated June 23 and June 26, 1916.

6% Demand Notes	\$33,012,414 32
6% Demand Notes	27,203,003 65
6% Demand Notes	40,031,122 27
6% Demand Notes	53,008,779 65
6% Demand Notes	50,259,312 47
6% Demand Notes	46,691,634 60
6% Demand Notes	5,700,000 00
3½% Debentures Stocks	5,109,999 99
6% Demand Notes	56,858,496 44
Mortgage dated November 16, 1917	

6% Demand Notes	\$25,479,226 97
6% Demand Notes	56,646,816 12
6% Demand Notes	23,288,747 15
4% Demand Notes	15,000,000 00
4% G.T.P. Debentures	15,000,000 00

3% 1st Mortgage Bonds	\$33,048,000 00
4% Sterling Bonds	7,499,952 00
Mortgage, June 28, 1916	
Mortgage, October 18, 1917	
Mortgage, October 18, 1917	
Receiver's Certificates	53,339,162 74
Cremation Certificates, coupons destroyed	8,698,170 42
Cremation Certificates, coupons destroyed	2,925,723 88

Notes and Collateral Held

6% Canadian Northern Demand Note	\$12,655,019 57
G.T.P. Receiver's Certificates	3,313,530 01
G.T.P. Interest Coupons (Cremation Certificates)	1,530,831 96
5% Canadian Northern Demand Note	1,318,315 86
G.T.P. Receiver's Certificates	4,691,173 58
G.T.P. Interest Coupon (Cremation Certificates)	1,530,822 24
5% Canadian Northern Demand Note	9,496,718 21
G.T.P. Receiver's Certificates	1,422,425 17
G.T.P. Interest Coupons (Cremation Certificates)	1,530,802 80
5% Canadian Northern Demand Note	9,062,624 30
G.T.P. Receiver's Certificates	364,898 78
G.T.P. Interest Coupons (Cremation Certificates)	1,530,880 56
5% Canadian National Railway Company Demand Notes	2,932,652 91
5% and 5¼% Canadian National Railway Company Demand Notes	29,910,400 85
5¼% Canadian National Railway Company Demand Notes	11,210,815 56

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 1,347	\$ 2,862	Accounts Payable	\$ 70	\$ 60
Deposit with Receiver General	95,000	95,000	Matured Bonds—unclaimed	14,025	14,025
Agreement of Sale of Vessels— Final instalment due August 19, 1963 under terms of a letter of credit confirmed by the bank of America—payment prohibited by the Cuban Assets Control Regulations of the United States of America dated July 8, 1963	470,400	470,400	Undistributed Capital arising on reduction of Capital stock	324,024	324,024
			Capital:		
			Capital Stock:		
			Authorized, issued and fully paid— 10 shares of \$100 each, less dis- count of \$24	976	976
			Capital Surplus:		
			Balance as at January 1	\$229,177	
			Add: Bank interest	59	
				229,236	
			Less: Legal fees etc.	1,584	
				227,652	229,177
	\$566,747	\$568,262		\$566,747	\$568,262

Approved on behalf of the Board.

A. G. IRVINE
DirectorF. G. HEPBURN
DirectorI have examined the above balance sheet and have reported thereon under
date of March 26, 1974 to the Minister of Transport.J. J. MACDONELL
Auditor General of CanadaAUDITOR GENERAL OF CANADA
Ottawa, March 26, 1974.THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1973. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion this financial statement gives a true and fair view of the financial position of the Company as at December 31, 1973, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION

(Established by the Canadian Overseas Telecommunication Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current:			Current:		
Cash	\$ 127,622	\$ 318,530	Accounts payable	\$ 22,700,335	\$ 11,236,785
Short-term deposits	11,237,328	9,150,000	Estimated amounts due to Commonwealth Network (Note 2)	3,463,842	2,213,283
Accounts receivable	15,701,027	12,861,978	Advances under Section 12 of the Act (Current portion)	8,665,331	2,538,713
Income taxes recoverable	1,005,727	(104,495)		34,829,508	15,988,781
Prepaid expenses	205,113	128,413	Deferred income tax	9,353,532	6,320,307
	<u>28,276,817</u>	<u>22,354,426</u>			
Capital Assets, at cost: (Note 1)			Proprietary Equity of Canada:		
Land and buildings	15,945,335	15,397,813	Advances under Section 12 of the Act (Note 3)	41,054,141	37,592,854
Cable systems and technical equipment . .	154,616,838	126,959,110	Less: Current portion	8,665,331	2,538,713
International satellite system (Space Segment)	15,253,643	11,876,448		<u>32,388,810</u>	<u>35,054,141</u>
	<u>185,815,816</u>	<u>154,233,371</u>			
Less: Accumulated depreciation	70,597,316	62,458,991	Retained earnings:		
	<u>115,218,500</u>	<u>91,774,380</u>	Balance at beginning of year	56,765,577	46,824,753
			Net income for the year, per Statement of Income and Expense	10,157,890	9,940,824
			Balance at end of year	66,923,467	56,765,577
				<u>99,312,277</u>	<u>91,819,718</u>
	<u>\$143,495,317</u>	<u>\$114,128,806</u>		<u>\$143,495,317</u>	<u>\$114,128,806</u>

The accompanying notes are an integral part of the financial statements.

Certified Correct:

J. C. DELORME
President and General Manager

Approved:

P. ANN TOMLINSON
DirectorROBERT G. LEFRANCOIS
Director

I have examined the above Balance Sheet and the related Statements of Income and Expense and Source and Application of Funds and have reported thereon under date of June 17, 1974 to the Minister of Communications.

J. J. MACDONELL
Auditor General of Canada

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME:		
Telegraph, telephone, telex, circuit rentals, satellite, etc. (Note 2)	\$44,796,454	\$44,477,449
EXPENSE:		
Operating salaries and wages	6,906,373	6,494,939
Administrative salaries	4,022,504	2,833,090
Employees' Benefits	1,086,281	775,441
Depreciation	8,934,832	8,442,150
Rental of circuits, etc.	6,156,727	5,898,794
Maintenance and repairs — plant and equip- ment	4,610,114	2,916,728
Interest	2,057,976	1,993,335
Other operating and administrative expense	3,719,725	1,654,260
	<u>37,494,532</u>	<u>31,008,737</u>
Deduct:		
Estimated amount recoverable from Com- monwealth Network (Note 2)	9,290,350	3,500,000
Portion of expense capitalized	3,228,003	1,177,112
	<u>12,518,353</u>	<u>4,677,112</u>
	<u>24,976,179</u>	<u>26,331,625</u>
Net income before taxes	19,820,275	18,145,824
Current income tax	6,629,160	7,205,000
Deferred income tax	3,033,225	1,000,000
	<u>9,662,385</u>	<u>8,205,000</u>
Net Income for the year	\$10,157,890	\$ 9,940,824

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
SOURCES OF FUNDS		
Net income for the year	\$10,157,890	\$ 9,940,824
Expenses not requiring cash outlay		
Depreciation and amortization	8,934,832	8,442,150
Increase in deferred income tax	3,033,225	1,000,000
Funds from operations	<u>22,125,947</u>	<u>19,382,974</u>
Advances from Canada	6,000,000	
	<u>28,125,947</u>	<u>19,382,974</u>
APPLICATION OF FUNDS		
Purchase of capital assets (Net)	32,378,952	18,913,196
Current portion of advances from Canada	8,665,331	2,538,713
	<u>41,044,283</u>	<u>21,451,909</u>
Decrease in working capital	12,918,336	2,068,935
Working capital at beginning of year	6,365,645	8,434,580
Working capital (deficiency) at end of year	\$ (6,552,691)	\$ 6,365,645

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1974

- As at March 31, 1974, the estimated cost of completing capital projects, as approved by the Governor in Council, amounted to approximately \$58,200,000 (1973 — \$68,100,000), of which \$25,600,000 (1973 — \$37,900,000) relates to the subsequent year.
- (a) Under the new financial arrangements relating to partnership facilities adopted by the Commonwealth Telecommunication Organization with effect from April 1, 1973:
 - income arising from traffic between partners generally is shared equally between them. Under the previous Wayleave arrangements the partner originating the traffic retained the majority of the income.
 - income arising from traffic transiting a partner is shared by the partners in proportion to the total volume of traffic put on the system by them. Previously transit income accrued directly to the transit partner.
 - expense of the partners is shared in proportion to the volume of traffic put on the system by them. Previously the total expense of the partnership facility was shared by the partners in proportion to their reported income.

Accordingly, the Corporation's income and expense recoverable from the Commonwealth Network for the year is not on a comparable basis with that of the preceding year.

- The estimated expense recoverable from the Commonwealth Network, \$9,290,350, is the amount determined in the original estimate based on information submitted by the partners.
- The amounts recoverable from the Commonwealth Network have been finalized to March 31, 1967 in the case of the arrangements for Wayleave I and to March 31, 1965 in the case of the arrangements for Wayleave II. The amount due to the Commonwealth Network represents the net total estimated amount payable for all years subsequent to the aforementioned dates, based on information available at the time of calculating the amount recoverable or payable for each year, and is the net amount of all instalments received less estimated recoveries to March 31, 1974.

Although present information is to the effect that the Corporation may in fact have no liability with respect to prior years, no adjustment has been made in the accounts to the recorded amount of \$3,463,842 since in accordance with past practice, adjustments are only effected for the years finalized. It is the intention of the Partners to finalize all prior years as soon as can be arranged.

- The advances from Canada, under Section 12 of the Act, bear interest at rates varying from 3½% to 7 1/8% and are repayable, generally in semi-annual instalments, over varying periods extending to 1998, in accordance with the terms and conditions laid down by the Governor in Council. During the year the Corporation was advanced \$6,000,000 (1973—Nil) by Canada, which is repayable in full on October 24, 1974.
- Included in expense for 1974 is remuneration of six directors, as directors, \$3,200 (1973—\$2,900) and of eleven officers, as officers, \$337,478 (1973—\$304,364). One officer is also a director.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 17, 1974.

THE HONOURABLE GÉRARD PELLETIER,
MINISTER OF COMMUNICATIONS,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Overseas Telecommunication Corporation as at March 31, 1974, the statements of income and expense and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J. J. MACDONELL
Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current assets:			Current liabilities:		
Cash including term deposits	\$ 34,506	\$ 26,852	Accounts payable	\$247,567	\$181,008
Accounts receivable	94,076	76,606	Royalties paid in advance		4,095
Interest accrued on investments	11,569	12,475	Total current liabilities	247,567	185,103
Total current assets	140,151	115,933	Equity of Canada:		
Investments in bonds of, or guaranteed by, Canada, at cost (market value, 1974, \$607,575; 1973, \$642,000)	675,813	675,813	Capital Stock:		
Prepaid promotion expense	72,500	82,500	Authorized — 10,000 shares of no par value . . .		
Patent rights at nominal value (Note 1)	1	1	Issued — 5,000 shares, fully paid	296,199	296,199
Experimental equipment on loan to licensees, under shared development program, at nominal value (Note 2)	1	1	Surplus:		
			Balance at beginning of year	\$392,946	494,552
			Deduct: Excess of expense over income for the year, per statement of income and expense	48,246	101,606
			Balance at end of year	344,700	392,946
				640,899	689,145
	\$888,466	\$874,248		\$888,466	\$874,248

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. D. HISCOCKS
DirectorB. G. BARROW
Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of May 27, 1974 to the Chairman of the Committee of the Privy Council on Scientific and Industrial Research.

J. J. MACDONELL
Auditor General of Canada

CANADIAN PATENTS AND DEVELOPMENT LIMITED—Concluded

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

AUDITOR GENERAL OF CANADA

Ottawa, May 27, 1974.

	1974	1973
Income:		
Royalties, licensing fees, etc.	\$656,596	\$584,823
Less: Awards to inventors	\$ 57,663	29,998
Payable to third parties in accordance with agreements	165,500	149,276
	223,163	179,274
	433,433	405,549
Interest earned	54,975	49,208
Service charges under agency agreements	28,189	19,918
Profit on sale of investments		177
Development assistance recovered	51,912	15,154
	568,509	490,006
Expense:		
Salaries (Note 3)	363,414	330,051
Patent agents fees and other patenting costs (Net)	93,981	107,658
Accommodation, equipment and other rentals	54,253	51,448
Development assistance	30,682	7,008
Office supplies, printing, equipment and furnishings	19,555	20,172
Professional and special services	13,980	34,708
Travel	11,882	11,383
Services provided by National Research Council of Canada	10,025	9,612
Amortization of promotion expense	10,000	10,000
Communications	7,220	8,203
Miscellaneous	1,763	1,369
	616,755	591,612
Excess of expense over income	\$ 48,246	\$101,606

THE HONOURABLE CHARLES M. DRURY,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL
ON SCIENTIFIC AND INDUSTRIAL RESEARCH,
OTTAWA.

Sir,

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J.J. MACDONELL
Auditor General of Canada

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

- At March 31, 1974 the Corporation had expended approximately \$1,100,000 on unexpired patent rights for inventions. In accordance with Corporation practice, expenditures relating to the acquisition and maintenance of patent rights are charged to expense as incurred and income, if any, derived from these patent rights is recorded when received or reported by the licensee.
- The cost value of experimental equipment on loan at the year-end was \$123,500. Expenditure on experimental equipment is charged to expense as incurred and any proceeds on disposal are recorded as income in the year received.
- Salaries for 1974 include remuneration of directors as directors \$4,000 and remuneration of officers \$50,700. The Company has twelve directors and five officers. Two officers are also directors.
- Not reflected in the financial statements are royalties estimated at \$172,000, extending over a period of years, due under an agreement with a foreign licensee and in dispute because of differences between that licensee and a third party government and others using the invention.
- A contingent liability of approximately \$36,000 exists with respect to taxes not deducted at the source from royalties remitted by a foreign licensee.

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current Assets:			Current Liabilities:		
Cash	\$3,399,852	\$ 261,280	Accounts payable and accrued liabilities	\$ 353,627	\$ 440,830
Agents' advance accounts	107,606	153,560	Loans from Canada due within one year	2,236,500	1,500,000
Accounts receivable	1,046,890	383,943	Total Current Liabilities	2,590,127	1,940,830
Inventories			Long-term Liability:		
Fish, at processed cost	247,099	875,447	Loans from Canada (Note 2)	1,228,500	
Packages, at cost	61,053	32,247	Reserves for:		
Salt, at cost less allowance for spoilage	71,266	36,648	General contingencies	500,000	
	379,418	946,342	Processing and quality improvements	350,000	
Prepaid expense	66,485	154,406	Repayment of loan indebtedness	136,500	51,967
Total Current Assets	5,000,251	1,899,531	Research and development	52,358	58,322
Long-term Receivables	97,370		Production and market fluctuations		160,000
Fixed Assets, at cost:				1,038,858	270,289
Production equipment	274,240	142,424	Net income from which payments will be made to fishermen and producers:		
Furniture and equipment	46,215	43,638	Balance at beginning of year	245,289	527,934
Leasehold improvements	38,997	36,056	Less: Adjustments to prior year's income	20,053	(24,915)
	359,452	222,118		225,236	552,849
Less: Accumulated depreciation	85,282	42,486	Less: Paid to fishermen	214,698	518,693
	274,170	179,632		10,538	34,156
Deposit on equipment (Note 1)	353,964	377,245	Add: Net income from which payments will be made to fishermen and producers, per Statement of Operations	857,732	211,133
	628,134	556,877	Balance at end of year	868,270	245,289
	\$5,725,755	\$2,456,408		\$5,725,755	\$2,456,408

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. CLANCEY
DirectorL. S. BRADBURY
Director

I have examined the above balance sheet and related statements of operations and source and application of funds and have reported thereon under date of July 24, 1974, to the Minister of Fisheries.

J.J. MACDONELL
Auditor General of Canada

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Sales (Note 3)	\$8,450,516	\$5,361,407
Cost of sales		
Product cost	5,329,512	3,993,698
Transportation, storage and packages	569,521	504,446
Other buying costs	148,454	121,976
	6,047,487	4,620,120
Gross margin	2,403,029	741,287
Direct selling expense		
Salaries	86,573	74,394
Telephone, telegrams and cables	15,143	14,778
Travelling	11,915	13,421
Other	5,309	6,151
	118,940	108,744
Administrative expense		
Salaries and employee benefits	170,827	151,802
Rent	38,335	35,420
Amortization	9,474	7,211
Depreciation	9,243	8,728
Grant in lieu of municipal taxes	5,584	5,451
Postage, printing and stationery	5,314	10,435
Other	30,202	21,123
	268,979	240,170
Production and Market fluctuations	257,759	
Research and development	77,520	21,063
Interest expense	105,888	55,772
	829,086	425,749
Net income from operations	1,573,943	315,538
Other income—net	52,358	76,672
Add: Returned to income from prior years' reserves	218,322	
	270,680	76,672
Net income before current provisions for reserves	1,844,623	392,210
Provisions for—		
General contingencies	500,000	
Processing and quality improvements	350,000	
Repayment of loan indebtedness	84,533	51,967
Research and development	52,358	29,110
Production and market fluctuations		100,000
	986,891	181,077
Net income from which payments will be made to fishermen and producers	\$ 857,732	\$ 211,133

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Source of funds		
Net income from which payments will be made to fishermen and producers	\$ 857,732	\$211,133
Items not requiring an outlay of funds		
Reserve for general contingencies	500,000	
Provision for processing and quality improvements	350,000	
Provision for loan indebtedness	84,533	51,967
Provision for research and development	52,358	29,110
Provision for production and marketing fluctuations		100,000
Other	47,477	16,205
	1,034,368	197,282
Long-term liability	1,228,500	
Proceeds from disposal of fixed assets	1,095	40
	3,121,695	408,455
Application of funds		
Expenditure of reserves	218,322	
Payments to fishermen	214,698	518,693
Purchase of fixed assets	119,829	503,898
Long-term receivables	97,370	
Adjustment to prior year's income	20,053	(24,915)
	670,272	997,676
Increase (decrease) in working capital	2,451,423	(589,221)
Working Capital as at April 1, 1973	(41,299)	547,922
Working Capital as at March 31, 1974	\$2,410,124	\$ (41,299)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1974

1. This equipment is due for delivery in April, May and June 1974, full payment having already been made.
2. The Corporation is engaged in a capital expenditure program of about \$2.5 million to be financed by loans from Canada under a ten-year repayment program. To date the Corporation has borrowed \$1,365,000 with interest at rates from 7 3/8% to 7 1/2%, of which \$136,500 is due within one year. Capital expenditures under this program have amounted to \$605,000, including \$109,000 expended during the year. An estimated \$1,495,000 will be expended in the next three years, of which \$735,000 will be spent in 1974-75.
3. Sales represent the F.O.B. packed value of products sold. The C.I.F. value approximates \$9,422,110.
4. Expense includes remuneration of directors as directors \$1,324 and remuneration of officers as officers \$96,084. The Corporation has six directors and five officers; two officers are also directors.

CANADIAN SALTFISH CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, July 24, 1974.

THE HONOURABLE JACK DAVIS,
MINISTER OF FISHERIES,
OTTAWA.

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1974 and the statements of operations and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J. J. MACDONELL
Auditor General of Canada.

THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1973

EXHIBIT I

ASSETS		LIABILITIES	
Stocks of grain:		Liability to the Banks	
Wheat stocks — stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	\$ 484,536,993		\$ 398,212,089
Oats stocks — stated at the ultimate value received from the sale thereof basis in store Thunder Bay	7,664,884	Liability to agents for grain purchased from producers but not yet delivered to the Board	186,930,238
Barley stocks — stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	102,654,994	Advances received on agency Wheat Stocks	42,983,424
Bills of exchange not yet due plus accrued interest:		Outstanding cheques:	
Payable in sterling — converted at forward sterling sales values	\$303,076,927	Balance of final payments	
Payable in Canadian funds	95,134,277	Wheat	\$ 427,264
	398,211,204	Oats	28,878
Accounts receivable:		Barley	8,892
Sundry	13,935,910		465,034
Prairie Grain Advance Payments Act	7,400,449	Balance of adjustment payments	
Prairie Grain Provisional Payments Act	100,946	Wheat	33,061
	21,437,305	Oats	4,781
Grain trade memberships	9,362	Barley	19,212
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	3,373,697		57,054
Office furniture, equipment and automobiles at cost less depreciation	490,069	Special Account — net balance of undistributed payment accounts	585,120
Deferred and prepaid expenses	325,248	Accrued expenses and accounts payable	21,406,501
	\$1,018,703,756	Provision for final payment expenses	701,882
		Surpluses resulting from operations:	
		1972-73 Pool Account	
		Wheat	258,347,753
		Oats	10,377,117
		Barley	98,637,544
			367,362,414
			\$1,018,703,756

G. N. VOGEL
Chief Commissioner

D. H. TRELEAVEN
Assistant Chief Commissioner

R. L. KRISTJANSON
Commissioner

C. W. GIBBINGS
Commissioner

R. M. ESDALE
Commissioner

THE CANADIAN WHEAT BOARD—Continued

1972-73 POOL ACCOUNT — WHEAT STATEMENT OF OPERATIONS

EXHIBIT II

FOR THE PERIOD AUGUST 1, 1972 TO COMPLETION OF OPERATIONS ON AUGUST 31, 1973

	Bushels	Amount	
Wheat acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	554,635,220	\$946,487,168	
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	2,104,662	3,497,880	
Purchased from 1971-72 Pool Account — Wheat	19,859,857	32,439,055	
	<u>576,599,739</u>		\$ 982,424,103
Wheat sold:			
Completed sales to July 31, 1973 basis in store Thunder Bay, Vancouver or Churchill			
Domestic	55,635,923		
Export sales	346,359,789		
Weight losses in transit and in drying	736,851		
	<u>402,732,563</u>	799,388,648	
Wheat stocks — being wheat stocks on hand at July 31, 1973 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:			
Completed sales for the period from August 1, 1973 to August 31, 1973			
Domestic	6,988,532		
Export sales	47,864,210		
Sale to the 1973-74 Pool Account — Wheat	119,014,434		
	<u>173,867,176</u>	484,536,993	1,283,925,641
	<u>576,599,739</u>		
Surplus on wheat transactions			301,501,538
Deduct: Operating costs:			
Carrying charges:			
Carrying charges on wheat stored in country elevators		\$24,942,438	
Storage on wheat stored in terminal elevators		10,281,279	
Net interest paid to agents on agency wheat stocks		984,986	
		<u>36,208,703</u>	
Less: Carrying charges received under the Temporary Wheat Reserves Act		12,774,852	
			23,433,851
Bank interest, exchange and bank charges and net interest on other Board accounts			9,517,060
Net additional freight on wheat shipped from country stations to terminal positions			2,496,990
Handling, stop-off and diversion charges on wheat warehoused at interior terminals			708,237
Drying charges			793,661
Administrative and general expenses to August 31, 1973			<u>6,203,986</u>
			43,153,785
Surplus on operations of the Board on the 1972-73 Pool Account — Wheat, for the period from August 1, 1972 to August 31, 1973			\$ 258,347,753

THE CANADIAN WHEAT BOARD—Continued

1972-73 POOL ACCOUNTS—OATS STATEMENT OF OPERATIONS

EXHIBIT III

FOR THE PERIOD AUGUST 1, 1972 TO COMPLETION OF OPERATIONS ON AUGUST 31, 1973

	Bushels	Amount	
Oats required:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	26,034,729	\$17,015,333	
Purchased from 1971-72 Pool Account — Oats	506,527	439,805	
	<u>26,541,256</u>		\$17,455,138
Oats sold:			
Completed sales to July 31, 1973 basis in store Thunder Bay or Vancouver	20,925,589	21,513,220	
Oats stocks — being oats stocks on hand at July 31, 1973 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:			
Completed sales for period from August 1, 1973 to August 31, 1973	1,517,104	2,046,330	
Sale to 1973-74 Pool Account — Oats	4,098,563	5,618,554	
	<u>26,541,256</u>		29,178,104
Surplus on oats transactions			11,722,966
Deduct: Operating costs:			
Carrying charges:			
Carrying charges on oats stored in country elevators		\$765,057	
Storage on oats stored in terminal elevators		299,489	
			1,064,456
Interest and bank charges		(86,336)	
Net additional freight on oats shipped from country stations to terminal positions		102,759	
Brokerage and Clearing Association charges		8,108	
Administrative and general expenses to August 31, 1973		256,772	
			<u>1,345,849</u>
Surplus on operations of the Board on the 1972-73 Pool Account — Oats for the period from August 1, 1972 to August 31, 1973			\$10,377,117

1972-73 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS

FOR THE PERIOD AUGUST 1, 1972 TO COMPLETION OF OPERATIONS ON AUGUST 31, 1973

EXHIBIT IV

	Bushels	Amount	
Barley acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	195,234,006	\$187,344,549	
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	42,259	34,959	
Purchased from 1971-72 Pool Account — Barley	12,393,506	10,752,821	
	<u>207,669,771</u>		\$198,132,329
Barley sold:			
Completed sales to July 31, 1973 basis in store Thunder Bay, Vancouver or Churchill	154,010,370	205,786,201	
Weight losses in transit and in drying	254,239		
Barley stocks—being barley stocks on hand at July 31, 1973 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:			
Completed sales for period August 1, 1973 to August 31, 1973	14,827,637	24,985,787	
Sale to the 1973-74 Pool Account — Barley	38,577,525	77,669,207	
	<u>207,669,771</u>		308,441,195
Surplus on barley transactions			110,308,866
Deduct: Operating costs:			
Carrying charges:			
Carrying charges on barley stored in country elevators		\$6,464,691	
Storage on barley stored in terminal elevators		2,242,349	
			8,707,040
Interest and bank charges		(46,875)	
Net additional freight on barley shipped from country stations to terminal positions		188,541	
Handling, stop-off and diversion charges on barley warehoused at interior terminals		459,862	
Drying charges		277,489	
Brokerage and Clearing Association charges		23,099	
Administrative and general expenses to August 31, 1973		2,062,166	
			<u>11,671,322</u>
Surplus on operations of the Board on the 1972-73 Pool Account—Barley for the period from August 1, 1972 to August 31, 1973			\$ 98,637,544

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1973

EXHIBIT V

Administrative and General Expenses:		Allocations to operations:	
Salaries—Board members, officers and staff	\$4,977,303	1. Marketing of Producers' grain:	
Unemployment insurance, pension, group insurance and medical plan costs	389,335	1972-73 Pool Account—Wheat	\$3,708,006
Advisory committee—travelling expenses and per diem allowances	5,366	1972-73 Pool Account—Oats	176,079
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building—net of rentals received . . .	600,295	1972-73 Pool Account—Barley	1,320,414
Telephones—exchange service and long distance calls	102,959	1971-72 Pool Account—Wheat	2,145,766
Telegrams, cables and telex expense	69,173	1971-72 Pool Account—Oats	79,583
Postage	173,384	1971-72 Pool Account—Barley	992,637
Printing, stationery and supplies	387,749		\$8,422,485
Office expenses	228,591	2. Distributing final payments to producers:	
Travelling expenses	234,124	(a) Wheat:	
Travelling expenses—inspectors	103,133	1971-72 Pool Account	74,892
Legal fees and court costs	45,939	1970-71 Pool Account	22,750
Audit fees	50,000	1969-70 Pool Account	3,147
Tabulating equipment—rental and sundries	920,430	1967-68 Pool Account	2,394
Repair and upkeep of office machines and equipment	14,226	1966-67 Pool Account	1,640
Grain market publications and services	19,235		104,823
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	92,617	(b) Coarse Grains:	
Bonds and insurance	11,140	1971-72 Pool Account—Oats	25,824
Grain Exchange dues	6,450	1970-71 Pool Account—Oats	4,656
Depreciation on building, furniture, equipment and automobiles	191,202	1969-70 Pool Account—Oats	735
		1969-70 Pool Account—Barley	1,338
		1967-68 Pool Account—Oats	584
		1967-68 Pool Account—Barley	1,037
		1966-67 Pool Account—Oats	434
		1966-67 Pool Account—Barley	735
			35,343
		3. Allocation authorized by Order-in-Council P.C. 1973-2523 August 21, 1973 from Special Account—Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act	60,000
	\$8,622,651		\$8,622,651

THE CANADIAN WHEAT BOARD—*Concluded*

EXHIBIT VI

AUDITORS' REPORT

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1973

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
1957-58 Crop Year . . .	\$ 35,203,467	\$ 35,200,780	\$ 2,687
1958-59 Crop Year . . .	34,369,653	34,366,138	3,515
1959-60 Crop Year . . .	38,492,505	38,489,612	2,893
1960-61 Crop Year . . .	63,912,550	63,903,905	8,645
1961-62 Crop Year . . .	16,656,713	16,650,562	6,151
1962-63 Crop Year . . .	29,251,526	29,245,254	6,272
1963-64 Crop Year . . .	62,136,418	62,124,491	11,927
1964-65 Crop Year . . .	32,961,844	32,953,153	8,691
1965-66 Crop Year . . .	40,600,386	40,590,283	10,103
1966-67 Crop Year . . .	36,668,270	36,656,754	11,516
1967-68 Crop Year . . .	47,280,533	47,267,797	12,736
1968-69 Crop Year . . .	151,852,319	151,381,644	470,675
1969-70 Crop Year . . .	272,777,516	269,366,630	3,410,886
1970-71 Crop Year . . .	91,105,890	90,749,327	356,563
1971-72 Crop Year . . .	68,142,360	67,213,515	928,845
1972-73 Crop Year . . .	20,754,104	17,593,522	3,160,582
	<u>\$1,042,166,054</u>	<u>\$1,033,753,367</u>	

Balance to be refunded by Producers as at
July 31, 1973 8,412,687

Add:

Bank interest to July 31, 1973 payable by
the Government of Canada 39,330,826
Less: Amount paid to July 31, 1973 . . . 39,292,584
38,242
8,450,929

Deduct:

Balance of funds received to cover
advance payments in default:
Government of Canada 94,618
Line Elevator Companies 10,514
Interest received on default payments . . 945,348
1,050,480

Owing to The Canadian Wheat Board as at
July 31, 1973 \$7,400,449

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VII of The Annual Report of The Board for the crop year ended July 31, 1973. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1973 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Auditors.

Winnipeg, Manitoba
January 5, 1974.

EXHIBIT VII

STATEMENT OF PROVISIONAL PAYMENTS TO
PRODUCERS ON UNTHRESHED GRAIN UNDER THE
PRAIRIE GRAIN PROVISIONAL PAYMENTS ACT, 1969-70
AS AT JULY 31, 1973

Cash Advances to Producers	\$1,204,852	
Less: Advances repaid by Producers	<u>1,104,433</u>	
Balance to be refunded by Producers as at July 31, 1973		\$100,419
Bank interest to July 31, 1973 payable by the Government of Canada	107,962	
Less: Amount paid to July 31, 1973	<u>107,435</u>	527
Owing to the Canadian Wheat Board as at July 31, 1973		\$100,946

CAPE BRETON DEVELOPMENT CORPORATION
(Established by The Cape Breton Development Corporation Act)
COAL DIVISION

BALANCE SHEET AS AT DECEMBER 31, 1973

ASSETS		1973	1972	LIABILITIES		1973	1972
Current				Current			
Cash		\$ 3,300,429	\$ 8,303,992	Government of Canada—repayable working capital advances		\$ 3,000,000	\$ 8,500,000
Accounts receivable (Note 2)		5,731,378	11,697,792	Accounts payable—trade		1,498,656	965,084
Inventories				Accrued wages and vacation pay		2,565,596	3,376,057
—coal, coke and by-products (Note 3)		1,003,945	4,279,099	Accrued charges		352,220	5,350,652
—operating materials and supplies		3,969,182	1,999,723	Employees' deductions and miscellaneous accounts payable		2,097,578	2,320,870
Prepaid expenses		146,538	236,455			9,514,050	20,512,663
		<u>14,151,472</u>	<u>26,517,061</u>				
Fixed				EQUITY			
Real estate		498,334	498,334	Equity of Canada			
Mine development—Lingan		15,840,313	8,323,669	Proprietor's equity account per statement attached		31,840,642	35,075,947
Mining machinery		16,570,830	12,791,571				
Coke ovens			10,484,420				
Devco Railway		1,840,172	1,806,026				
Other plant and equipment		1,400,179	973,556				
		<u>36,149,828</u>	<u>34,877,576</u>				
Less: Realizations		109,312	109,312				
		<u>36,040,516</u>	<u>34,768,264</u>				
Accumulated depreciation (Note 5)		8,837,296	5,696,715				
		<u>27,203,220</u>	<u>29,071,549</u>				
		<u>\$41,354,692</u>	<u>\$55,588,610</u>			<u>\$41,354,692</u>	<u>\$55,588,610</u>

The notes to the financial statements are an integral part thereof.

On behalf of the Board

TOM KENT
Director

K.A. WEST
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1973

1. The Cape Breton Development Corporation acquired on March 30, 1968, under the authority of Section 9 of The Cape Breton Development Corporation Act, lands and personal property located on the Island and interests in land and personal property located under waters adjacent thereto, that constituted or formed part of the works and undertakings operated or carried on by Dominion Coal Company Limited, Nova Scotia Steel and Coal Company Limited, The Dominion Rolling Stock Company Limited, Sydney and Louisbourg Railway Company, The Scotia Rolling Stock Company Limited, and the Cumberland Railway Company (the Companies). Final settlement between the Companies and the Government for the above acquisition was made in 1972.

2. Accounts receivable

	1973	1972
Government of Canada supplementary grants for mining losses	\$2,959,000	\$
Trade	2,660,784	11,468,868
Employees (current)	111,594	92,848
Miscellaneous		136,076
	<u>\$5,731,378</u>	<u>\$11,697,792</u>

3. Inventory: Coal, coke and by-products

	1973	1972
Coking coal—own production	\$	\$ 466,000
—purchased		2,301,878
Other coal	219,702	785,916
Coke and by-products		725,305
Fines	784,243	
	<u>\$1,003,945</u>	<u>\$4,279,099</u>

Coal inventories are valued at the average price obtainable on the open market, which is less than cost.

During the year the Corporation commenced reclaiming and marketing fines, which had previously been disregarded. Accordingly, an adjustment was made to set up these fines at their estimated net realizable value. The corresponding credit to operating account is included as an extraordinary item (Note 11).

4. During that part of the year when the Coke Ovens were owned by the Corporation, coking coal produced was transferred to the Coke Ovens operation at prices calculated to be equivalent to the cost (F.O.B. Eastern Seaboard) of coking coal from American sources, which was lower than the Corporation's cost of production.
5. The Corporation has provided depreciation on its fixed assets. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.
6. As at December 31, 1973 the Coal Division has made major purchase commitments totalling approximately \$8,600,000 for capital items.
7. A claim of approximately \$2,633,531 has been made against the Corporation under the provisions of a charter for shipping coal,

in respect of reduction in cargo shipped in 1969, 1970, 1971 and 1972. To date no direct proceedings against the Corporation have been initiated, but on May 10, 1973 the claimant asserted the same claim in the context of the liquidation proceedings of one of the predecessor companies, and the Corporation has been joined as a party to the proceedings. As of this date no judicial determination of the claim has been made. In an earlier year an interim provision of \$250,000 was made for possible claims under this contract. The claimant has indicated that it will pursue the matter through arbitration or litigation, which the Corporation intends to oppose as to the entire claim.

8. In 1973 the Corporation sold its Coke Oven assets for \$10,000,000. As part of this transaction it made a payment of equal amount in full settlement of claims arising from inability to supply coke in 1971 and 1972 in quantities as specified under a contract. Half of this amount has been provided for in prior years' operating statements. As a part of the same transaction the Corporation received payment in full of amounts owing by the purchaser on account of receivables and inventories.
9. The unfunded actuarial liability of the Cape Breton Development Corporation Non-Contributory Pension Plan was \$11,528,762 at December 31, 1970. The Plan was adjusted effective November 1, 1971, resulting in an increase in the unfunded liability of \$389,974; and adjusted again effective July 1, 1973, resulting in a further increase in the unfunded liability, which has not as yet been actuarially determined but is estimated to be approximately \$1,326,000.

No provision for this liability has been included in the accounts as of December 31, 1973. The recommended minimum annual payment into the fund is \$1,391,028. During the current year, pension costs exceeded this amount. It is anticipated that when current annual pension costs are less than the recommended annual payment necessary to fund this liability, a fund will be created.

10. The corporation had eight directors during the year, whose aggregate remuneration for the year as directors was \$12,183 (1972—\$13,196). The Corporation had seven officers during the year, whose aggregate remuneration for the year as officers was \$207,672 (1972—\$187,197). One of the officers was also a director during the year.

11. Prior period adjustments include the following:

	1973	1972
Inventory adjustment	\$	\$1,300,000
Adjustment of coke oven gas sales for prior years		1,035,314
Lump sum wage payment		(400,784)
Surcharges on 1968 and 1969 vacation pay not collectible from the Companies		(38,936)
Overage on final disposal of U.S. High Vol. coal	891,339	
	<u>\$891,339</u>	<u>\$1,895,594</u>
Extraordinary items include the following:		
Estimated net realizable value of fines at Princess Colliery	\$784,243	\$

12. The Coal Division is financed by way of Votes of the Parliament of Canada. Vote 35 is for operating purposes and Vote 40 for capital expenditures.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

STATEMENT OF PROPRIETOR'S EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Balance at January 1	\$35,075,947	\$24,589,395
<i>Add:</i>		
Payments by Canada in respect of mining losses—Vote 35 (Note 12)	30,434,000	32,625,000
Payments by Canada in respect of capital expenditures—Vote 40 (Note 12)	1,966,000	9,459,000
Assets acquired as a result of expropriation settlement by the Government of Canada with the Companies		6,714,569
	67,475,947	73,387,964
<i>Deduct:</i>		
Mining losses	31,459,028	32,594,705
Expropriation expenses	953	20,597
Write-off on disposal of coke ovens (Note 8)	1,034,743	
Depreciation of fixed assets (Note 5)		3,060,432
— years 1968-1971		2,636,283
— current year	3,140,581	
	35,635,305	38,312,017
Balance at December 31	\$31,840,642	\$35,075,947

The notes to the financial statements are an integral part thereof.

STATEMENT OF OPERATING RESULTS
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Colliery operating loss (statement attached)	\$19,012,760	\$19,069,145
Coke ovens operating loss (statement attached)	2,521,131	6,338,786
Devco Railway operating loss (statement attached)	113,374	245,621
	21,647,265	25,653,552
Other income	(518,089)	(208,109)
Other expenses		
Depreciation (Note 5)	3,140,581	2,636,283
Cost of coke settlement (Note 8)	5,000,000	2,500,000
Pre-retirement leave	5,303,469	4,975,239
Pensions	1,701,965	1,569,617
	15,146,015	11,681,139
Operating loss for the year	36,275,191	37,126,582
<i>Deduct:</i> Extraordinary item—wash plant fines (Notes 3 and 11)	784,243	
Prior year adjustments (Note 11)	891,339	1,895,594
Depreciation not deductible in determining mining losses (Note 5)	3,140,581	2,636,283
Net mining loss for the year	\$31,459,028	\$32,594,705

The notes to the financial statements are an integral part thereof.

STATEMENT OF COLLIERY OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Coal sales	\$15,352,816	\$12,035,899
Coal transfers to coke ovens (Note 4)	3,325,544	5,768,629
	18,678,360	17,804,528
<i>Deduct:</i>		
Delivery and distribution expenses	2,977,128	2,905,683
Net sales from collieries	15,701,232	14,898,845
Cost of sales		
Wages	14,162,545	14,937,092
Wage surcharges	4,161,337	4,140,493
Repairs	4,230,888	3,980,033
Materials and supplies	2,047,807	1,977,536
Administration	3,494,157	3,217,325
General expense	2,345,920	2,102,643
Power	1,176,108	1,725,717
Washing costs	1,439,573	1,044,214
Salaries	542,424	716,191
Salaries surcharges	81,019	93,964
	33,681,778	33,935,208
<i>Add:</i>		
Decrease in coal inventory (Note 3)	1,032,214	32,782
Cost of sales	34,713,992	33,967,990
Colliery operating loss	\$19,012,760	\$19,069,145

The notes to the financial statements are an integral part thereof.

STATEMENT OF COKE OVENS OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Sale of coke	\$3,322,408	\$4,966,474
Sale of by-products	811,145	853,779
Total sales	4,133,553	5,820,253
Cost of sales		
Cost of coal carbonized		
— own production (Note 4)	3,325,544	5,768,629
— imported	869,224	2,128,751
	4,194,768	7,897,380
Operating costs		
Wages and surcharges	1,025,720	2,828,363
Mobile equipment	156,024	109,551
Repairs	65,965	436,128
Materials and supplies	116,107	226,042
General expenses	114,464	271,426
Power	59,149	168,017
Administration	30,000	90,000
Salaries and surcharges	52,560	150,301
Property taxes	85,397	247,797
Tar expenses	29,225	60,372
	1,734,611	4,587,997
Net decrease (increase) in coke and by-product inventory (Note 3)	725,305	(326,338)
Cost of sales	6,654,684	12,159,039
Coke ovens operating loss	\$2,521,131	\$6,338,786

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

STATEMENT OF DEVCO RAILWAY OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Income	\$3,082,596	\$2,636,934
Costs		
Maintenance of way	652,648	364,084
Maintenance of equipment	585,364	600,791
Transportation	1,388,540	1,316,038
Traffic and general	569,418	601,642
	<u>3,195,970</u>	<u>2,882,555</u>
Operating loss	\$ 113,374	\$ 245,621

The notes to the financial statements are an integral part thereof.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Source of funds		
Payments by Canada in respect of		
— mining losses — Vote 35 (Note 12) . . .	\$30,434,000	\$32,625,000
— capital expenditures — Vote 40 (Note 12)	1,966,000	9,459,000
Proceeds on disposal of coke ovens (Note 8)	10,000,000	
Expropriation settlement (Note 1)		6,714,569
	<u>42,400,000</u>	<u>48,798,569</u>
Reduction in term receivables		
— the Companies		2,772,033
— employees' advances		56,883
		<u>2,828,916</u>
		<u>51,627,485</u>
Application of funds		
Net mining losses	31,459,028	32,594,705
Expenditure on fixed assets	12,306,995	13,931,618
Expenses in respect of expropriation	953	20,597
	<u>43,766,976</u>	<u>46,546,920</u>
Reduction in long-term payables		
— the Companies		3,858,870
	<u>43,766,976</u>	<u>50,405,790</u>
Net increase (decrease) in working capital . . .	\$ (1,366,976)	\$ 1,221,695

The notes to the financial statements are an integral part thereof.

INDUSTRIAL DEVELOPMENT DIVISION
AND WHOLLY-OWNED SUBSIDIARY, DARR (CAPE BRETON) LIMITED
CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1973

ASSETS	1973	1972	LIABILITIES	1973	1972
Current			Current		
Cash	\$ 4,609,316	\$ 4,155,613	Accounts payable (Note 2)	\$ 548,528	\$ 349,263
Accounts and interest receivable	647,511	172,330			
Receivable from Province of Nova Scotia . . .	14,677	34,785	EQUITY		
Inventories, at cost	146,398	12,322	Consolidated equity at January 1 (Note 3) . . .	14,767,495	13,986,808
	<u>5,417,902</u>	<u>4,375,050</u>	Payments during year from		
Capital assets			— Canada (Note 1)	5,247,000	1,567,100
Loans	4,645,083	5,323,395	— Nova Scotia		2,185,921
Investment in shares (Note 3)	60,000			<u>20,014,495</u>	<u>17,739,829</u>
	<u>4,705,083</u>	<u>5,323,395</u>	Deduct: Consolidated operating expenses (net of income)	3,809,819	2,972,334
Rental building and equipment	5,014,334	4,904,169	Consolidated equity at December 31	<u>16,204,676</u>	<u>14,767,495</u>
Properties	152,150	180,334			
Capital expenditures					
— industrial parks	201,717	125,580			
— tourist facilities	1,293,581	377,651			
— primary industry and other	175,022	78,661			
— building	312,472				
	<u>7,149,276</u>	<u>5,666,395</u>			
Less: Accumulated depreciation	519,057	248,082			
	<u>6,630,219</u>	<u>5,418,313</u>			
	<u>\$16,753,204</u>	<u>\$15,116,758</u>		<u>\$16,753,204</u>	<u>\$15,116,758</u>

The notes to the financial statements are an integral part thereof.

On behalf of the Board

K. A. WEST
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1973

1. The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament has voted \$7,000,000 for this purpose during the fiscal year which will end March 31, 1974. Of this amount the Corporation had at December 31, 1973 drawn \$5,247,000.

2. As at December 31, 1973 the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately \$2,475,000 over and above the amounts included in the financial statements at that date.

The Corporation has also guaranteed a bank loan of \$27,000,000 in connection with a project, and is committed to guarantee loans of up to \$70,000,000 in connection with another project.

3. The Corporation beneficially owns all the outstanding shares of Darr (Cape Breton) Limited. The financial statements of the two companies are being presented on a consolidated basis for 1973, and the 1972 comparative figures have been restated. Interest on loans from the Corporation to Darr (Cape Breton) Limited of \$247,918 (1972—\$256,382) has been eliminated on consolidation.

Late in 1973 the Corporation invested \$60,000 to acquire 60% of the shares in a new subsidiary company, which is still in the product-development stage and has made no profits or losses. Its results have not been presented on a consolidated basis.

4. On July 1, 1971 Darr (Cape Breton) Limited entered into a management agreement with Commonwealth Holiday Inns of Canada Limited for the operation of the motel building. Subject to options contained within the agreement, it shall remain in force until October 31, 1996.

5. On December 1, 1969 the Corporation took occupation of and assumed managerial responsibility for the Point Edward Establishment, which up to that time had been managed and operated by the Ministry of Transport. On March 28, 1973 title was transferred, and an amount of \$65,000 is payable to the Corporation on account of past and future liabilities for certain employee benefits. As no values were determined for the assets acquired, and no payment is to be made for them, no amount has been set up in connection therewith in the records or financial statements.

6. The Corporation had eight directors during the year, whose aggregate remuneration for the year as directors was \$12,183 (1972—\$13,196). The Corporation had seven officers during the year, whose aggregate remuneration for the year as officers was \$207,672 (1972—\$187,197). One of the officers was also a director during the year.

CONSOLIDATED OPERATING STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Development expenses		
Industrial surveys and grants	\$ 631,551	\$ 706,672
Point Edward Industrial Park operations	693,163	432,740
Marine farming operations	442,728	199,747
Sheep farming operations	53,615	17,115
Other primary production	22,878	
Tourist operations and grants	320,581	344,361
Scholarship and apprenticeship programs	882,357	127,358
Grants for municipal and community planning, and projects	373,653	438,714
Grants for sewer and water	318,297	249,410
	<u>3,738,823</u>	<u>2,516,117</u>
Administration expenses		
Salaries and directors' fees	383,002	311,691
Office and miscellaneous expenses	168,939	80,801
Professional fees	40,947	43,427
Travelling expenses	27,462	22,639
	<u>620,350</u>	<u>458,558</u>
Depreciation (other than real estate operations)	101,302	
Provision for unrecoverable loans	55,194	251,158
	<u>156,496</u>	<u>251,158</u>
Operating expenses	<u>4,515,669</u>	<u>3,225,833</u>
Deduct: Interest income	561,425	373,505
Net income (loss) from subsidiary's real estate operations (statement attached) (Note 3)	<u>144,425</u>	<u>(120,006)</u>
	<u>705,850</u>	<u>253,499</u>
Net expense for the year	<u>\$3,809,819</u>	<u>\$2,972,334</u>

The notes to the financial statements are an integral part thereof.

CONSOLIDATED STATEMENT OF SOURCE AND APPLICATION
OF FUNDS FOR THE YEAR ENDED DECEMBER 31, 1973

	1973	1972
Source of funds		
Payments from Canada (Note 1)	\$5,247,000	\$1,500,000
Grants from Canada		67,100
Grants from Nova Scotia		2,185,921
Net realization on properties and loans	633,983	11,693
Repayment of loans	529,411	1,021,620
Items not requiring an outlay of cash		
— depreciation	270,975	166,695
— provision for doubtful loans	55,193	251,158
	<u>6,736,562</u>	<u>5,204,187</u>
Application of funds		
Loans	512,091	424,172
Capital expenditures		
— industrial parks	76,137	11,374
— tourist facilities	915,930	377,651
— primary industry and other	96,361	78,661
— buildings	312,472	
Expenditures on rental buildings and equipment	110,165	122,809
Investment in shares (Note 3)	60,000	
Consolidated operating expenses (net of income)	<u>3,809,819</u>	<u>2,972,334</u>
	<u>5,892,975</u>	<u>3,987,001</u>
Net increase in working capital	<u>\$ 843,587</u>	<u>\$1,217,186</u>

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheets of the Coal Division and the Industrial Development Division of the Cape Breton Development Corporation as at December 31, 1973, and the related operating statements, and statements of source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiary have been presented on a consolidated basis. As required by the provisions of The Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, subject to such adjustments as may result from final determination of the amounts payable, if any, in connection with the claims as explained in Note 7 to the financial statements of the Coal Division, and except for the non-consolidation of the Coal and Industrial Development Divisions referred to in the previous paragraph, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1973, and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the changes, with which we concur, as outlined in Note 3 to the financial statements of the Coal Division, and Note 3 to the financial statements of the Industrial Development Division.

Also, in our opinion proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Sydney, Nova Scotia
February 14, 1974

CENTRAL MORTGAGE AND HOUSING CORPORATION

BALANCE SHEET DECEMBER 31, 1973

(with comparative figures for 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$ 10,586,334	\$ 9,473,790	Accounts Payable and Accrued Liabilities:		
Accounts Receivable:			Due to the Receiver General:		
Due from the Minister	6,933,282	11,903,920	Income Tax	\$ 1,278,507	\$ 2,353,206
Other	394,886	243,575	Excess in Reserve Fund	4,736,185	5,342,070
Other Assets	2,028,506	2,976,293	Other	16,197,201	9,880,971
Loans	6,121,365,725	5,805,387,649	Deposits, Contractors' Holdbacks and Deferred Income	6,060,331	6,766,341
Investment under Federal-Provincial Agreements	342,287,886	292,984,820	Borrowings from the Government of Canada	6,535,937,429	6,166,983,579
Real Estate at cost, less accumulated depreciation (1973—\$27,528,609; 1972—\$25,765,817)	67,284,519	51,903,070	Deferred Profits on sales of real estate ..	15,445,515	17,902,978
Agreements for Sale and Mortgages arising from sales of real estate, at cost, including accrued interest	53,516,405	59,438,794	Reserve Fund	5,000,000	5,000,000
Business Premises, Office Furniture and Equipment at cost, less accumulated depreciation (1973—\$6,041,091; 1972—\$5,399,944)	5,257,625	4,917,234	Capital		
	<u>\$6,609,655,168</u>	<u>\$6,239,229,145</u>	Authorized and fully paid by the Government of Canada	25,000,000	25,000,000
Assets of the Insurance and Guarantee Funds	\$389,567,536	\$353,193,310	Reserves of the Insurance and Guarantee Funds	\$ 389,567,536	\$ 353,193,310

WILLIAM TERON
PresidentLEONARD G. PESKETT, C.A.
Chief Accountant

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF NET INCOME

	Year ended December 31, 1973	Year ended December 31, 1972
LOANS:		
Interest earned from borrowers	\$410,218,171	\$376,811,044
Interest charged by the Government of Canada	373,488,938	340,525,147
	\$36,729,233	\$36,285,897
Federal-Provincial Agreements:		
Interest earned on agreements	18,052,020	15,400,918
Interest charged by the Government of Canada	17,736,389	15,177,004
	315,631	223,914
Agreements for Sale and Mortgages:		
Interest earned from purchasers	3,504,299	3,917,132
Interest charged by the Government of Canada	794,943	898,175
	2,709,356	3,018,957
Real Estate:		
Rental revenue from tenants	12,130,229	10,684,408
Maintenance and other property expense, including interest charged by the Government of Canada (1973—\$2,649,352; 1972—\$2,066,518)	18,205,961	14,831,106
	(6,075,732)	(4,146,698)
Application Fees Earned on Mortgage Loans	4,449,231	5,527,747
Profit Realized on Disposal of Corporation Owned Real Estate	2,626,205	974,968
Fees Earned for Services to Insurance Funds	1,990,617	1,196,508
Fees Earned for Services to Government Departments	2,489,479	1,384,193
Interest Earned on Government of Canada Short Term Securities	1,172,880	604,960
Other Income	229,290	231,796
	46,636,190	45,302,242
Less: Administrative Expenses		
Salaries and staff benefits	30,848,532	26,571,325
Other	8,781,454	7,942,104
	39,629,986	34,513,429
Losses on Insured Corporation Loans	718,448	122,592
	40,348,434	34,636,021
Net Income before Income Tax	6,287,756	10,666,221
Income Tax (Note 2)	3,425,000	7,484,000
Net Income transferred to Reserve Fund	\$ 2,862,756	\$ 3,182,221
RESERVE FUND	1973	1972
Balance, January 1	\$5,000,000	\$5,000,000
Net income for the year	2,862,756	3,182,221
Profits realized on sales of assets acquired without cost from the Government of Canada	1,873,429	2,159,849
	9,736,185	10,342,070
Excess over statutory limitation, transferred to the credit of the Receiver General	4,736,185	5,342,070
Balance, December 31	\$5,000,000	\$5,000,000

NOTES:

1 Expenses include:

Depreciation	\$2,738,863	\$2,377,377
Remuneration of 8 Directors	\$ 6,950	\$ 5,000
Remuneration of 3 Officers	\$ 148,600	\$ 144,321
(One Officer is a Director)		

2 The income tax provision for 1973 is reduced by approximately \$840,000 to adjust an over provision of the same amount in 1972

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF STATE
FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1973 and the statements of net income, reserve fund and insurance and guarantee funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1973 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

W. J. BLAKELY, F.C.A.
of the firm
Thorne Gunn & Co.

J. EMILE MAHEU, C.A.
of the firm
Maheu, Noël, Anderson, Valiquette & Associés

Ottawa, February 14, 1974

THE COMPANY OF YOUNG CANADIANS
(Established by the Company of Young Canadians Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 40,741	\$ 197,080	Accounts payable	\$ 6,407	\$ 8,308
Short-term investments and accrued interest receivable	1,070,004	838,500	Accrued volunteer honoraria	44,862	37,700
Advances to staff and volunteers	6,959	3,182	Retroactive salaries payable	39,851	
Prepaid expense	5,986	6,532	Surplus:		
			Balance at beginning of year	\$999,286	
			Excess of income over expense for the year, per statement of income and expense	33,284	
			Balance at end of year	1,032,570	999,286
	\$1,123,690	\$1,045,294		\$1,123,690	\$1,045,294

Certified correct:

V. CORMIER
Comptroller

Approved:

PETER D. BRODHEAD
Executive Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of June 19, 1974 to the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income:		
Payment pursuant to Secretary of State Vote 60 (Vote 65 in 1972-73)	\$2,803,000	\$1,978,000
Interest	122,179	66,276
	2,925,179	2,044,276
Expense:		
Staff salaries and benefits (including remuneration of Executive Officer, 1974-\$26,500; 1973-\$24,500)	951,057	675,963
Volunteers' allowances and benefits	1,377,522	963,406
Services provided by individuals and firms	41,254	30,486
Transportation and travel	227,553	151,116
Program support - including office expense:		
Rental of premises, equipment and related charges	\$77,731	
Printing, stationery and supplies	41,277	
Miscellaneous	6,426	
	125,434	102,476
Recruitment, training and conferences (including remuneration to Members of Council 1974-\$3,088; 1973-\$3,538)	105,932	64,607
Communications	47,968	40,802
Purchase of furniture and equipment (net)	15,175	78
	2,891,895	2,028,934
Excess of income over expense	\$ 33,284	\$ 15,342

AUDITOR GENERAL OF CANADA

Ottawa, June 9, 1974.

THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the balance sheet of The Company of Young Canadians as at March 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

CROWN ASSETS DISPOSAL CORPORATION

(Established by the Surplus Crown Assets Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
GENERAL ACCOUNT					
Cash	\$ 97,346	\$ 12,053	Accounts payable and accrued liabilities	\$ 69,651	\$ 58,033
Deposit with Receiver General for Canada	50,000	100,000	Deferred income	357,750	567,750
Due from Agency Account	454,515	648,153		427,401	625,783
Other	11,773	10,042			
			Surplus:		
			Balance at beginning of year	\$144,465	300,000
			Add: Excess of income over expense for the year, per statement of income and expense	133,594	187,831
				278,059	487,831
			Deduct: Remitted to Receiver General for Canada	91,826	343,366
			Balance at end of year	186,233	144,465
	<u>\$ 613,634</u>	<u>\$ 770,248</u>		<u>\$ 613,634</u>	<u>\$ 770,248</u>
AGENCY ACCOUNT					
Cash	\$ 610,814	\$ 1,089,548	Accounts payable and accrued liabilities	\$ 70,518	\$ 145,338
Deposit with Receiver General for Canada	500,000	500,000	Advance payments by purchasers	143,969	977,622
Accounts receivable	218,562	383,360	Security deposits by purchasers	48,027	75,812
Receivable under long-term sales agreements:			Due to General Account	454,515	648,153
Interest-bearing (Note 1)	\$11,782,182	14,644,772	Equity of Canada and others (Schedule "A")	13,289,529	16,293,655
Non interest-bearing	895,000	1,522,900			
	<u>12,677,182</u>	<u>16,167,672</u>			
	<u>\$14,006,558</u>	<u>\$18,140,580</u>		<u>\$14,006,558</u>	<u>\$18,140,580</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. YULE
Acting Comptroller

Approved:

J. S. GLASSFORD
President

I have examined the above balance sheet and the related statements of income and expense and the summary of transactions in agency account and have reported thereon under date of May 30, 1974 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME		
Portion retainable by the Corporation from		
Agency Account net sales and other income . . .	\$1,346,332	\$1,448,849
Add: Transferred from deferred income . . .	210,000	137,550
	<u>1,556,332</u>	<u>1,586,399</u>
Interest earned by General Account	3,182	7,318
	<u>1,559,514</u>	<u>1,593,717</u>
EXPENSE		
Administrative and office salaries (Note 2) . . .	1,041,142	1,057,272
Employee benefits	95,342	100,909
Rent	90,800	76,034
Communications	71,653	69,601
Printing, stationery and office supplies	29,244	31,247
Office furniture, equipment, repairs and upkeep	29,127	20,781
Travel	25,657	28,335
Data processing	16,493	14,544
Professional and special services	13,265	
Advertising and publicity	7,891	5,129
Other	5,306	2,034
	<u>1,425,920</u>	<u>1,405,886</u>
Excess of income over expense	\$ 133,594	\$ 187,831

The accompanying notes are an integral part of the financial statements.

SUMMARY OF TRANSACTIONS IN AGENCY ACCOUNT
DURING THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year, relating to:		
Canada	\$16,176,219	\$18,977,877
Others	117,436	61,307
	<u>\$16,293,655</u>	<u>19,039,184</u>
Add:		
Sales made on behalf of:		
Canada	16,716,709	16,566,848
Others	752,912	606,314
Interest on sales agreements	1,036,222	1,041,438
Other interest and miscellaneous income	48,280	27,352
	<u>18,554,123</u>	<u>18,241,952</u>
Less: Sundry direct costs relating to sales	97,694	189,499
	<u>18,456,429</u>	<u>18,052,453</u>
	<u>34,750,084</u>	<u>37,091,637</u>
Deduct:		
Portion retainable by the Corporation from net sales and other income	1,346,332	1,448,849
Remittances during year to:		
Receiver General for Canada	19,375,637	18,875,809
Others	738,586	473,324
	<u>21,460,555</u>	<u>20,797,982</u>
Balance at end of year, relating to:		
Canada	13,239,560	16,176,219
Others	49,969	117,436
	<u>\$13,289,529</u>	<u>\$16,293,655</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. The amount receivable under long-term interest-bearing sales agreements includes unpaid balances of \$3,577,500 with respect to the sale in 1972 of used military aircraft to two foreign countries, which may involve the Corporation in some risk of loss. The amounts are payable in two and four equal annual instalments respectively with interest at 6% per annum on the unpaid balances.
2. Administrative and office salaries include remuneration of officers, \$99,863 (\$102,902 in 1973). The Corporation has six directors and four officers, one of whom is a director. The directors received no remuneration as directors.

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, May 30, 1974.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1974 and the statement of income and expense and the summary of transactions in agency account for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preeding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$146,218	\$125,546	Accounts payable	\$168,217	\$170,122
Accounts receivable			Contractors' deposits on plans and specifications . . .	13,425	16,425
Government departments and agencies . . \$ 27,531		22,373	Contractors' security deposits (contra)	327,389	461,591
Others 189		28,866	Capital stock		
	27,720	51,239	Authorized — 1,000 shares of no par value		
Travel advances	5,225	5,132	Issued — 31 shares fully paid	31	31
Prepaid expense	2,510	4,661			
Contractors' security deposits (contra)					
Cash 193,239		189,691			
Canada bonds at par value (market value					
\$113,000) 134,150		271,900			
	327,389	461,591			
	\$509,062	\$648,169		\$509,062	\$648,169

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

A. G. BLAND
PresidentL. G. CRUTCHLOW
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of May 16, 1974 to the Minister of National Defence.

J. J. MACDONELL
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974AUDITOR GENERAL OF CANADA
Ottawa, May 16, 1974.

(with comparative figures for the year ended March 31, 1973)

	1974	1973
EXPENSE		
Salaries and living allowances (Note 2)	\$2,843,028	\$2,443,456
Employee benefits	235,631	195,887
Travel and removal	219,140	150,557
Office accommodation	107,325	89,612
Professional services	63,299	42,001
Telephone and telegraph	61,439	57,238
Office supplies and maintenance	54,956	34,404
Advertising	41,883	28,458
Postage, express and freight	31,125	25,126
Furniture, machines and other equipment	23,008	4,687
Accounting and cheque issue services — contracts	6,000	7,000
Other	4,091	8,523
	<u>\$3,690,925</u>	<u>\$3,086,949</u>
INCOME		
Reimbursements for costs of engineering and administrative services on contracts of departments and agencies of the Canadian and other governments	284,406	198,551
Forfeiture of deposits on plans and specifications	2,175	725
Other	543	708
	<u>287,124</u>	<u>199,984</u>
Net expense	<u>\$3,403,801</u>	<u>\$2,886,965</u>
Net expense provided for by:		
National Defence Vote 30	\$3,386,801	\$2,869,965
Government departments which provided services without charge	17,000	17,000
	<u>\$3,403,801</u>	<u>\$2,886,965</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS AT MARCH 31, 1974

1. At March 31, 1974 the Company had in its custody Crown-owned office furniture and machines, and other equipment costing \$238,014.
2. Salaries and living allowances include remuneration of officers, \$79,260. The Company has six directors and three officers, one of whom is also a director.

THE HONOURABLE JAMES RICHARDSON,
MINISTER OF NATIONAL DEFENCE,
OTTAWA.

Sir:

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

J. J. MACDONELL
Auditor General of Canada.

ELDORADO AVIATION LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT DECEMBER 31, 1973***(with comparative figures as at December 31, 1972)*

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash	\$ 87,701	\$ 116,602	Accounts payable	\$ 46,207	\$ 45,958
Accounts receivable:			Equity of Canada:		
Eldorado Nuclear Limited	20,479	(14,831)	Capital stock:		
Northern Transportation Company Limited	23,378	5,013	Authorized - 50,000 shares of \$1 each		
Other	1,549	1,362	Issued - 28,006 shares fully paid	28,006	28,006
	45,406	(8,456)	Surplus	257,039	257,039
Operating supplies, at cost	69,296	70,077		<u>285,045</u>	<u>285,045</u>
Prepaid insurance	4,828	32,455			
	<u>207,231</u>	<u>210,678</u>			
Capital Assets, at cost:					
Aircraft, including major spare parts	980,653	1,033,026			
Shop, hangar and loading equipment	47,731	46,100			
Office furniture and equipment	9,957	9,752			
	1,038,341	1,088,878			
Less: Accumulated depreciation	914,320	968,553			
	<u>124,021</u>	<u>120,325</u>			
	<u>\$ 331,252</u>	<u>\$ 331,003</u>		<u>\$331,252</u>	<u>\$331,003</u>

Approved on behalf of the Board

W. M. GILCHRIST
*Director*R. C. POWELL
Director

I have examined the above balance sheet and the related statement of recoverable expense and have reported thereon under date of February 26, 1974 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
*Auditor General of Canada***STATEMENT OF RECOVERABLE EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1973***(with comparative figures for the year ended December 31, 1972)*

	1973	1972
Salaries and wages	\$ 533,726	\$446,569
Employee benefits	51,118	47,934
Supplies	219,706	174,943
Repairs	204,436	150,973
Hangar expense	47,594	46,223
Insurance	37,231	35,124
Depreciation	31,328	24,655
Landing fees	15,950	13,198
Travel	2,902	1,107
Miscellaneous	21,298	15,851
	<u>1,165,289</u>	<u>956,577</u>
Miscellaneous income	17,486	58,844
Net expense	\$1,147,803	\$897,733
Net expense recovered from:		
Eldorado Nuclear Limited	\$ 694,775	\$566,808
Northern Transportation Company Limited	453,028	330,925
	<u>\$1,147,803</u>	<u>\$897,733</u>

Note: The Company has five directors and three officers, two of whom are also directors. Remuneration of \$5,000 was paid to one director.

ELDORADO AVIATION LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, February 26, 1974.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the balance sheet of Eldorado Aviation Limited as at December 31, 1973 and the statement of recoverable expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT DECEMBER 31, 1973***(with comparative figures as at December 31, 1972)*

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash	\$ 189,336	\$ 347,402	Accounts payable	\$ 1,351,933	\$ 1,568,420
Short-term bank deposits	4,300,000	4,250,000	Loans from Canada due within one year (Note 5)		7,103,828
Accounts receivable	3,400,974	1,406,383	Advance payments in respect of concentrates to be delivered	128,220	2,209,963
Concentrates and refinery products valued at lower of cost or realizable value	52,545,666	47,342,571		1,480,153	10,882,211
Operating and general supplies, at cost	2,973,860	3,271,686	Advance payments in respect of concentrates to be delivered in later years	896,864	788,166
Prepaid expenses	160,247	230,582			
	63,570,083	56,848,624	Deferred accounts in respect of purchase and development programs	2,132,934	1,790,419
Deferred accounts receivable in respect of concentrates delivered (Note 1)	1,861,473	2,966,524	Loans from Canada (Note 5)	53,044,675	39,466,012
			Interest on loans—payment deferred	1,718,387	
Investments and Loans:				54,763,062	39,466,012
Investments in wholly-owned subsidiary companies, at cost (Note 2)	187,153	187,153	Equity of Canada:		
Employees' housing loans	17,920	28,762	Capital stock:		
Municipal Corporation of Uranium City and District, 5% to 8 1/4% debentures, matur- ing 1975-88	514,086	600,355	Authorized—110,000 shares of no par value		
	719,159	816,270	Issued—70,500 shares, fully paid	6,586,080	6,586,080
Unamortized pre-production and mine devel- opment costs (Note 3)	7,498,768	8,558,288	Retained earnings	32,885,687	35,827,563
				39,471,767	42,413,643
Capital Assets:					
Property, plant and equipment, at cost	77,559,740	77,723,782			
Less: Accumulated depreciation (Note 4)	52,464,443	51,573,037			
	25,095,297	26,150,745			
	\$98,744,780	\$95,340,451		\$98,744,780	\$95,340,451

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
*Director*W. F. JAMES
Director

I have examined the above balance sheet and the related statements of income and expense, retained earnings and source and application of funds, and have reported thereon under date of February 26, 1974 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

ELDORADO NUCLEAR LIMITED—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Income:		
Sales—Company's products and services . .	\$14,715,981	\$ 9,730,486
Expense:		
Cost of products and services sold	13,271,846	9,702,845
Scientific research	489,588	585,697
Administration	413,586	348,798
Exploration	316,439	106,374
Marketing	390,739	329,151
	<u>14,882,198</u>	<u>11,072,865</u>
Net loss from operations	<u>166,217</u>	<u>1,342,379</u>
Other Income and Expense:		
Interest and other non-operating income . .	<u>441,200</u>	<u>151,482</u>
Less:		
Interest on loans from Canada	3,193,221	2,427,067
Other non-operating expense	<u>23,638</u>	<u>22,868</u>
	<u>3,216,859</u>	<u>2,449,935</u>
Net other expense	<u>2,775,659</u>	<u>2,298,453</u>
Net Loss	\$ 2,941,876	\$ 3,640,832

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS FOR THE
YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Balance at January 1	\$35,827,563	\$39,468,395
Net loss for the year	<u>2,941,876</u>	<u>3,640,832</u>
Balance at December 31	\$32,885,687	\$35,827,563

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Source of Funds:		
Net loss	\$ (2,941,876)	\$ (3,640,832)
Add:		
Items charged to operations not requiring a current outlay of funds:		
Depreciation (Note 4)	2,392,115	2,066,370
Amortization of pre-production and mine development costs (Note 3) . .	1,523,956	1,016,492
Interest on loans — capitalized	1,474,835	927,142
— deferred	1,718,387	
Other	<u>332,344</u>	<u>792,703</u>
	<u>7,441,637</u>	<u>4,802,707</u>
	<u>4,499,761</u>	<u>1,161,875</u>
Deferment of loans due in 1973	7,103,828	
Loans from Canada	5,000,000	17,200,000
Reduction in deferred accounts receivable . .	1,105,051	468,150
Increase in long-term advance payments . .	108,698	(1,847,234)
Reduction in debentures and housing loans	<u>97,111</u>	<u>91,097</u>
	<u>17,914,449</u>	<u>17,073,888</u>
Application of Funds:		
Capital assets	1,326,496	1,325,677
Pre-production and mine development costs	464,436	1,293,283
Repayment of loans from Canada	<u>1,790,932</u>	<u>6,500,000</u>
	<u>1,790,932</u>	<u>9,118,960</u>
Increase in Working Capital	16,123,517	7,954,928
Working Capital at the beginning of the year	<u>45,966,413</u>	<u>38,011,485</u>
Working Capital at the end of the year . . .	\$ 62,089,930	\$45,966,413

The accompanying notes are an integral part of the financial statements.

ELDORADO NUCLEAR LIMITED—Concluded

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA
Ottawa, February 26, 1974.

1. Deferred Accounts Receivable

These are receivable under a contract which provides for payment to be made following shipment of concentrates during 1975.

2. Subsidiary Companies

The assets, liabilities, income and expense of the Company's two wholly-owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited, have not been included in the financial statements of Eldorado Nuclear Limited as each company is a Crown corporation as defined in the Financial Administration Act and is required under that Act to report annually to the appropriate Minister. Northern Transportation Company Limited incurred a loss of \$2,067,125 for the year 1973. The net expense of Eldorado Aviation Limited totalling \$1,147,803 for the year 1973 was recovered from Eldorado Nuclear Limited and Northern Transportation Company Limited. The aggregate undistributed profits earned by the two subsidiaries since acquisition by Eldorado Nuclear Limited amount to \$7,349,183.

3. Unamortized Pre-Production and Mine Development Costs

During the year \$1,523,956 was charged to operations. This amount does not include any charge in respect of unamortized zirconium pre-production costs, the amortization of which will be recommenced upon resumption of zirconium production.

4. Depreciation

Depreciation included in the accounts amounted to \$2,392,115 based on rates which, at capacity output, would ensure complete write-off of fixed assets other than the zirconium plant, over not more than ten years. This amount includes a nominal figure of \$200,000 for the zirconium plant, part of which was employed for purposes other than the production of zirconium.

5. Loans from Canada

The terms of the Company's financing arrangements were amended by Order in Council P.C. 1973-1772 of June 26, 1973 which provides for repayments of principal to be deferred until 1978, or earlier at the Company's option, and then to become repayable by 1983. Interest on the loans may also be deferred, at the Company's option, until December 31, 1984. These loans bear interest at rates up to 8 3/8%.

6. Supplementary Information

The Company has seven directors and six officers; one officer is also a director. Remuneration of directors as directors was \$6,000 and remuneration of officers as officers, \$188,040.

Northern Transportation Company Limited has nine directors and five officers; four officers are also directors; remuneration of directors as directors was \$2,000 and remuneration of officers as officers, \$85,000. Eldorado Aviation Limited has five directors and three officers, two of whom are also directors; remuneration of \$5,000 was paid to one director.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the balance sheet of Eldorado Nuclear Limited as at December 31, 1973 and the statements of income and expense, retained earnings and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at December 31, 1973 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

EXPORT DEVELOPMENT CORPORATION

(Established by the Export Development Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current:			Current:		
Cash	\$ 154,164	\$ 1,005,657	Accounts payable	\$ 393,341	\$ 179,407
Short-term investments and accrued interest	33,998,186	19,273,902	Policyholders' premium deposits	224,590	208,220
Long-term investments maturing within one year	25,715,539	999,924	Due to Canada (Note 10)	8,403	23,378
Premiums and other receivables	150,832	63,431	Short-term borrowings (Note 11)	15,404,122	44,877,826
Notes receivable maturing within one year including accrued interest of \$12,316,000 (1972—\$10,539,000)			Loans and advances from Canada maturing within one year including accrued interest of \$9,767,000 (1972—\$6,836,000)		
Corporation account—			Corporation account	\$ 91,129,085	56,594,789
Current	\$ 74,419,966	63,788,184	Government account	5,646,127	7,010,361
Overdue	7,853,922	4,675,189		96,775,212	63,605,150
	82,273,888	68,463,373	Deferred premiums	3,647,684	3,502,828
Government account	5,678,864	7,032,469	Loans and advances from Canada (Note 6) on:		
	87,952,752	75,495,842	Corporation account	480,739,229	395,768,146
	147,971,473	96,838,756	Government account (contra)	33,074,427	26,316,182
Long-term investments:				513,813,656	422,084,328
Deposits with the Receiver General for Canada	20,000,000	43,975,579	Capital:		
Canada bonds at amortized cost (market value 1973—\$7,736,000 1972—\$4,743,000)	8,531,800	5,295,010	Capital stock:		
	28,531,800	49,270,589	Authorized and subscribed—1,250,000 shares of \$100 each	125,000,000	75,000,000
Notes receivable held under agreements written on:			Subscriptions not called—1,000,000 shares	100,000,000	55,000,000
Corporation account (Note 2)	508,771,173	430,902,687	Issued and fully paid—250,000 shares	25,000,000	20,000,000
Government account (contra) (Note 3)	33,074,427	26,316,182	Capital surplus paid in by the Minister of Finance	25,000,000	20,000,000
	541,845,600	457,218,869	Underwriting reserve (Note 1)	6,000,000	6,000,000
Office furniture and equipment, at cost less accumulated depreciation	185,252	173,968	Reserve for losses on notes receivable	5,617,829	4,362,600
	\$718,534,125	\$603,502,182	Retained earnings	26,649,288	18,658,445
				88,267,117	69,021,045
				\$718,534,125	\$603,502,182

The accompanying notes are an integral part of the financial statements.

Certified correct:

A.W. PARKS
Acting Comptroller

Approved:

H.T. AITKEN
President

I have examined the above balance sheet and the related statements of operations, retained earnings and changes in cash position and have reported thereon under date of March 8, 1974 to the Minister of Industry, Trade and Commerce.

J.J. MACDONELL
Auditor General of Canada

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Income—		
Export Credits Insurance:		
Premiums and guarantee fees earned on risks insured on:		
Corporation account .. \$ 1,875,095		\$ 1,667,750
Government account .. 537,987		543,164
	\$ 2,413,082	2,210,914
Foreign Investment Insurance:		
Premiums and fees earned on risks insured on Government account	109,357	43,803
International Lending:		
Interest and fees earned in respect of agreements written on:		
Corporation account . 37,382,450		29,554,304
Less: interest expense . 30,584,314		24,014,028
	6,798,136	5,540,276
Government account . 2,551,922		1,343,026
Less: interest expense . 2,457,629		1,294,331
	94,293	48,695
	9,414,868	7,843,688
Expense—		
Salaries and staff support .. 2,858,279		2,474,042
General administration 705,635		536,032
Accommodation		302,261
Travel and public relations . 235,848		167,676
	4,134,414	3,480,011
Operating Income	5,280,454	4,363,677
Other Income—		
Interest on investments	5,901,065	4,087,721
	11,181,519	8,451,398
Special Items—		
Policyholders' claims		
Payments	5,613,534	2,209,081
Recoveries	(3,689,731)	(2,425,307)
Refunded (provided) pursuant to section 27 of the Act	3,241	(71,844)
	1,927,044	(288,070)
Canada's share of earnings (Note 10)	8,403	23,378
Net Income transferred to Retained Earnings .	\$ 9,246,072	\$ 8,716,090

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Balance as at January 1	\$18,658,445	\$11,293,586
Net income for the year	9,246,072	8,716,090
	27,904,517	20,009,676
Transferred to reserve for losses on notes receivable	1,255,229	1,351,231
Balance as at December 31	\$26,649,288	\$18,658,445

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Cash, January 1	\$ 1,005,657	\$ 490,959
Sources of Cash:		
Loans from Canada	182,449,333	134,512,101
Repayments under financing agreements—		
Principal	\$48,433,319	32,480,540
Interest and other charges	38,181,415	29,505,962
	86,614,734	61,986,502
Issue of capital stock and paid-in surplus	10,000,000	
Interest on investments	5,792,369	4,100,769
Recoveries on insurance claims	3,689,731	2,425,307
Premiums received	2,643,591	2,592,251
	291,189,758	205,616,930
Applications of Cash:		
Disbursements to Canadian exporters under financing agreements	143,681,849	170,220,946
Repayments of Canada loans	60,541,336	37,912,000
Interest paid	30,472,144	23,693,806
Reduction (increase) in short-term borrowings	29,052,112	(44,393,471)
Increase in investments	18,578,340	12,017,425
Claims paid to Canadian exporters under policies of insurance	5,613,534	2,209,081
General operating expenditures	4,101,936	3,442,445
	292,041,251	205,102,232
Cash, December 31	\$ 154,164	\$ 1,005,657

EXPORT DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

1. The authority to enter into contracts of export credits insurance under sections 24 and 26 of the Export Development Act is limited to \$500 million outstanding at any one time. As at December 31, 1973, the liability of the Corporation under contracts of insurance entered into on its own account, and any guarantees given in connection therewith and outstanding, amounted to \$330,613,000.

2. Notes receivable under section 29 of the Export Development Act, for which the foreign customers' liability under section 30 at any time may not exceed \$1,500 million, amounted to \$579,564,000 as at December 31, 1973. Details are as follows:

Current—		
Overdue December 31,		
1973	\$ 5,797,000	
Due in 1974	64,996,000	
		\$ 70,793,000
Non-Current—		
Due 1975-1977	230,336,000	
Due 1978-1980	168,207,000	
Due 1981-1988	110,228,000	
		508,771,000
Total		<u>\$579,564,000</u>

In addition \$660,640,000 was undisbursed at December 31, 1973, under agreements in effect at that date which, subject to the fulfilment of the terms and conditions of those agreements, could increase the foreign customers' liability by that amount. Negotiations are underway with the Governments of Chile and Pakistan to reschedule \$5,575,000 of the notes overdue at December 31, 1973.

3. Notes receivable under section 31 of the Export Development Act, for which the foreign customers' liability under section 32 at any time may not exceed \$450 million amounted to \$37,918,000 as at December 31, 1973. Details are as follows:

Current—		
Due in 1974	\$ 4,844,000	
Non-Current—		
Due 1975-1977	\$ 14,838,000	
Due 1978-1980	14,838,000	
Due 1981-1985	3,398,000	
		33,074,000
Total		<u>\$ 37,918,000</u>

In addition \$515,000 was undisbursed at December 31, 1973, under agreements in effect at that date which, subject to the fulfilment of the terms and conditions of those agreements, could increase the foreign customers' liability by that amount.

4. The liability of the Corporation under contracts of export credits insurance entered into and guarantees issued under sections 27 and 28 of the Export Development Act (which provide that all moneys required to discharge its liabilities under

such contracts, to a limit of \$500 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1973, amounted to \$298,079,000.

5. The liability of the Corporation under contracts of foreign investment insurance entered into under sections 34 and 37 of the Export Development Act (which provide that all moneys required to discharge its liabilities under such contracts, to a limit of \$150 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at the December 31, 1973, amounted to \$19,840,000.

6. Loans and advances from Canada totalling \$600,821,000, bearing interest at rates up to 7 5/8%, mature as follows:

Current—		
Due in 1974		\$ 87,008,000
Non-Current—		
Due 1975-1977	\$220,186,000	
Due 1978-1980	182,706,000	
Due 1981-1986	110,921,000	
		513,813,000
Total		<u>\$600,821,000</u>

7. Deferred accounts receivable arising out of claims paid in connection with exchange transfer difficulties as at December 31, 1973, amounted to \$728,000. Other claims paid from which future recoveries might be made amounted to \$4,300,000, including default claim payments in 1973 of \$3,400,000, pertaining to two foreign buyers who have agreed to repayment by 1976 in instalments of principal and interest.

8. United States dollar accounts have been translated into Canadian dollars as follows: assets and liabilities at the exchange rate prevailing at December 31, 1973; income and expense at the average exchange rates in effect during the year.

9. Expense for the year included depreciation in the amount of \$46,000. Remuneration of directors as directors of the Corporation amounted to \$14,000, which was paid to the directors not selected from among persons employed in the public service of Canada, and its five officers were paid \$166,000. There were eleven directors of whom one is also an officer of the Corporation.

10. Canada's share of earnings represents the excess of income over expense in connection with transactions entered into under sections 27, 31 and 34 of the Export Development Act, which sections cover programmes carried out on the Government's behalf.

11. The short-term borrowings of \$15,404,000 are covered by marketable promissory notes having a face value of \$15,399,000 which mature in January and February 1974. As additional security for the note-holders, the Corporation maintains revolving lines of credit totalling \$50,000,000 with its bankers.

12. Capital stock subscriptions are subject to call at the discretion of the Board of Directors pursuant to section 11 of the Act.

EXPORT DEVELOPMENT CORPORATION—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, March 8, 1974.

THE HONOURABLE ALASTAIR GILLESPIE,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the balance sheet of Export Development Corporation as at December 31, 1973 and the statements of operations, retained earnings and changes in cash position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present a true and fair view of the financial position of the Corporation as at December 31, 1973 and the results of its operations and the changes in its cash position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

FARM CREDIT CORPORATION*(Established by the Farm Credit Act)***BALANCE SHEET AS AT MARCH 31, 1974***(with comparative figures as at March 31, 1973)*

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 7,160,864	\$ 2,829,844	Accounts payable	\$ 222,522	\$ 406,626
Accounts receivable	49,284	35,863	Due to Canada in respect of operations for the year	234,980	42,410
Loans to farmers secured by first mortgages	1,441,444,780	1,276,908,466	Interest accrued on Canada loans	29,773,735	27,481,192
Loans to farm syndicates	7,882,389	6,688,801	Instalment prepayments, fire insurance recoveries, unearned appraisal fees and other deposits	12,361,975	10,160,293
Agreements for sale in respect of:			Canada loans in respect of:		
Farm Credit Act	\$2,283,723	1,701,695	Farm Credit Act	\$1,353,635,336	1,195,504,890
Small Farm Development Program	4,860,139	494,416	Farm Syndicates Credit Act	7,822,106	6,525,108
	7,143,862	2,196,111	Small Farm Development Program	4,993,369	500,000
Real estate held for sale in respect of:				1,366,450,811	1,202,529,998
Farm Credit Act	282,327	571,181	Capital:		
Small Farm Development Program	9,549		Capital paid in by Canada under the Farm Credit Act	54,350,000	47,850,000
	291,876	571,181	Reserve for losses—Farm Credit Act:		
Fixed assets, at cost	773,841	646,986	Balance at beginning of year	917,227	1,094,928
Less: Accumulated depreciation	498,418	456,241	Deduct: Net loss on loans to farmers	146,821	177,701
	275,423	190,745	Balance at end of year	770,406	917,227
			Retained earnings from operations under the Farm Syndicate Credit Act:		
			Balance at beginning of year	33,265	25,184
			Add: Net profit for the year	50,784	8,081
			Balance at end of year	84,049	33,265
				55,204,455	48,800,492
	\$1,464,248,478	\$1,289,421,011		\$1,464,248,478	\$1,289,421,011

Certified correct:

P. A. LANOIX
Comptroller-Treasurer

Approved:

G. OWEN
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 7, 1974 to the Minister of Agriculture.

J. J. MACDONELL
Auditor General of Canada

FARM CREDIT CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

OPERATIONS UNDER THE FARM CREDIT ACT

	1974	1973
Income		
Interest earned on mortgage loans to farmers	\$79,540,914	\$72,164,879
Deduct: Interest on loans from Canada	78,064,127	72,960,169
	1,476,787	(795,290)
Appraisal, legal and supervision fees	904,288	504,483
Other	347,151	469,505
	2,728,226	178,698
Expense		
Salaries	\$ 7,336,274	6,414,661
Employee benefits	641,199	518,861
Travel	819,530	603,181
Office accommodation	716,621	663,973
Rental and maintenance of office equipment	146,624	137,903
Printing, stationery and office supplies	137,124	95,543
Telephone	113,692	94,916
Postage and express	79,546	73,104
Depreciation	69,081	48,009
Other	95,395	81,277
	10,155,086	8,731,428
Less: Portion allocated to operations under the:		
Farm Syndicates		
Credit Act	\$ 42,482	45,578
Small Farm Development Program	822,873	72,241
	865,355	117,819
	9,289,731	8,613,609
Net operating loss provided for by Department of Agriculture Vote 50	\$ 6,561,505	\$ 8,434,911

OPERATIONS UNDER THE FARM SYNDICATES
CREDIT ACT

	1974	1973
Income		
Interest earned	\$474,005	\$467,865
Deduct: Interest on loans from Canada	416,610	425,997
	57,395	41,868
Other	36,435	23,533
	93,830	65,401
Portion of Corporation expense allocated to operations under this Act	42,482	45,578
Net operating profit	51,348	19,823
Deduct: Net loss on loans	564	11,742
Net profit transferred to retained earnings	\$ 50,784	\$ 8,081

OPERATIONS UNDER THE SMALL FARM
DEVELOPMENT PROGRAM

	1974	1973
Income		
Interest earned on agreements for sale	\$166,535	\$ 4,414
Deduct: Interest on loans from Canada	138,091	3,030
	28,444	1,384
Other	2,835	740
	31,279	2,124
Expense		
Portion of Corporation expense allocated to operations under this Program	822,873	72,241
Other	69,125	48,562
	891,998	120,803
Deduct: Amount recovered from Department of Agriculture Vote 1	867,304	120,172
	24,694	631
Excess of income over expense due to Canada	\$ 6,585	\$ 1,493

Note: The Corporation has five members, two of whom received \$66,625 in salaries as officers.

The members receive no remuneration as members.

FARM CREDIT CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 7, 1974.

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA.

I have examined the balance sheet of the Farm Credit Corporation as at March 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Section 15 of the Farm Credit Act requires the Corporation to establish a reserve out of which may be paid "any losses sustained by the Corporation in the conduct of its business". The section further provides that the Corporation shall credit its net earnings each year to this reserve until the amount of the reserve equals the capital of the Corporation. At March 31, 1974, the capital of the Corporation amounted to \$54,350,000 while the reserve amounted to \$770,406.

It has been pointed out previously that the statutory lending rate of 5% on loans to farmers has not provided sufficient income to cover the interest paid on borrowings from Canada and administrative expenses. Although the statutory rate was abolished with effect from November 15, 1968, annual losses will continue to be incurred with respect to outstanding loans totalling \$523 million at March 31, 1974 which still bear interest at the statutory rate of 5%. Since 1963 these losses have been recovered from annual parliamentary appropriations provided for the purpose in order to prevent further depletion of the reserve for losses. However, this policy does not provide for the building up of the reserve to an amount equivalent to the capital of the Corporation as is contemplated by the Farm Credit Act.

In my opinion, subject to the foregoing, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J. J. MACDONELL
Auditor General of Canada.

FRESHWATER FISH MARKETING CORPORATION

(Established by the Freshwater Fish Marketing Act)

BALANCE SHEET AS AT APRIL 30, 1973

(with comparative unaudited figures as at April 30, 1972)

ASSETS			1973	1972	LIABILITIES			1973	1972
Current Assets:					Current Liabilities:				
Cash			\$ 736,060	\$ 735,919	Accounts payable		\$ 533,509	\$ 516,237	
Advances to agents			244,416	230,630	Due to agents—fish purchases		78,242	33,609	
Accounts receivable—					Accrued interest payable		203,643	261,482	
Trade			1,558,163	937,461	Taxes payable		132,968	41,830	
Other			80,043	52,457	Due to Fisheries Prices Support Board		1,002,540		
Mortgage receivable				88,700	Long-term debt due within one year (Note 3)		253,559	182,948	
Grant receivable				309,910	Loans from Canada under section 17 of the Act		9,365,579	9,600,000	
Inventory, at the lower of cost or net realizable value—					Total Current Liabilities		11,570,040	10,636,106	
Fish			1,392,950	1,435,937					
Packaging materials and parts			132,065	73,710	Long-term Liabilities (Note 3):				
Prepaid expense			13,660	31,266	Mortgages payable	\$ 173,269		453,457	
Total Current Assets			4,157,357	3,895,990	Local improvements	33,237		37,985	
Grant receivable			77,478	77,478			206,506	491,442	
Fixed Assets:					Contributed Surplus		387,388	387,388	
	Cost	Accumulated depreciation			Deficit (Note 4):				
Land	\$ 221,560	\$	221,560	221,560	Balance at beginning of year as restated (Note 1)	(1,308,769)		(38,115)	
Buildings (Note 1)	4,157,747	143,442	4,014,305	4,125,969	Loss for the year, per Statement of Operations	(2,027,647)		(1,270,654)	
Equipment	1,507,377	458,483	1,048,894	1,140,110		(3,336,416)		(1,308,769)	
Packer vessel (Note 1)	230,613	30,748	199,865	215,239					
Construction in progress (Note 2)	691,008		691,008	453,190	Less: Payments received in respect of operating losses incurred in 1971-72 and 1972-73	1,650,000			
	\$6,808,305	\$632,673	6,175,632	6,156,068			(1,686,416)	(1,308,769)	
Unamortized leasehold improvements			67,051	76,631					
Total Fixed Assets			6,242,683	6,232,699					
			\$10,477,518	\$10,206,167			\$10,477,518	\$10,206,167	

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

F. J. DOUCET
DirectorG. L. GRANT
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of November 8, 1973.

J. J. MACDONELL
Auditor General of Canada

FRESHWATER FISH MARKETING CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED APRIL 30, 1973(with comparative unaudited figures for the year ended
April 30, 1972)

	1973	1972
Sales	\$16,025,753	\$12,311,896
Cost of sales	16,591,208	12,443,418
Loss before selling and administrative expense	565,455	131,522
Selling and administrative expense		
Interest	568,230	437,787
Salaries and employee benefits	438,005	455,194
Provision for doubtful accounts	81,585	4,356
Professional services	53,399	9,597
Travel	44,542	38,896
Insurance	43,096	9,494
Office supplies	40,920	21,872
Publicity	39,154	42,739
Office equipment rental and repairs	37,422	24,718
Communications	35,800	29,450
Meetings and fees	22,531	14,660
Other administrative expenses	57,508	50,369
	1,462,192	1,139,132
Loss for the year	\$ 2,027,647	\$ 1,270,654

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
AS AT APRIL 30, 1973

1. Depreciation

During the year the Corporation changed with retroactive effect the method used to determine the depreciation of the Transcona plant and the packer vessel on Great Slave Lake from a diminishing balance to a straight line method. As a consequence the depreciation recorded for the year ended April 30, 1973 is \$113,418 less than would have been recorded under the former method. The reduction for the preceding year was \$53,063 and last year's comparative figures have been adjusted accordingly.

2. Construction in progress

By April 30, 1973 the Corporation had expended \$1,416,008 on land, building and equipment in respect of a processing plant at Hay River, N.W.T., which is being constructed for the Department of Indian Affairs and Northern Development. Of this amount the Department has paid \$725,000. The disposition of the balance of \$691,008, which includes expenditures to be borne by the Corporation, has not yet been determined. Under a twenty-year lease, dated July 1, 1972, the Department has leased the land and building back to the Corporation for \$1 a year. The plant went into operation in May 1973.

3. Long-term Liabilities

These comprise:

Loan in respect of equipment in the Transcona plant repayable with interest at $\frac{3}{4}\%$ over prime interest rate in monthly instalments of \$14,800, due on June 1, 1976	\$294,196
Loan in respect of packer vessel at Hay River repayable with interest at prime interest rate in monthly instalments of \$7,202 due on October 29, 1974	123,136
Local improvements in respect of the Transcona plant payable in annual instalments of \$4,748 over a ten-year period ending December 1980	42,733
	460,065
Less: Due within one year	253,559
	<u>\$206,506</u>

4. Deficit

Contributions of \$3,000,000 towards the operating losses incurred by the Corporation in 1971-72 and 1972-73 have been requested from the federal, and participating provincial and territorial governments. Of this amount the shares to be borne by Canada, \$1,500,000, and by the Northwest Territories, \$150,000, have been paid.

5. Supplementary information

Expense includes remuneration of directors as directors, \$2,600, and remuneration of officers, \$58,453. The Corporation has eleven directors and two officers; one officer is also a director.

Depreciation and amortization recorded during the year was \$385,245.

FRESHWATER FISH MARKETING CORPORATION—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, November 8, 1973.

THE HONOURABLE JACK DAVIS,
MINISTER OF ENVIRONMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Freshwater Fish Marketing Corporation for the year ended April 30, 1973.

During the previous year the condition of the records and internal control deteriorated to such an extent that the correctness of the accounts was affected and my predecessor Mr. A. M. Henderson, as reported on December 19, 1972, was unable to express an opinion on the validity of the accounts or the financial statements of the Corporation for the year ended April 30, 1972. While progress has been made in clearing up these deficiencies in the Corporation's financial administration, they continued well into 1972-73. As a result, I was unable to satisfy myself as to the accuracy of the sales and cost of sales shown on the statement of operations for the year ended April 30, 1973.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, subject to the foregoing, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year, except for the change in the method of calculating depreciation as referred to in Note 1, and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations give a true and fair view of the operating result of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada

GREAT LAKES PILOTAGE AUTHORITY, LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current liabilities:		
Cash and short-term deposits	\$ 526,273	\$ 912,945	Accounts payable and accrued liabilities	\$1,131,313	\$1,290,057
Due from Canada in respect of parliamentary appropriation (Note 4)	176,598		Proprietary equity:		
Accounts receivable	429,942	688,666	Capital stock:		
Capital assets:	1,132,813	1,601,611	Authorized — 50 shares of \$100 par value		
Transferred at cost less depreciation (\$21,474) thereon	62,674	62,674	Issued — 15 shares fully paid	1,500	
At cost	9,974	5,558	Residual value of capital assets financed from parliamentary appropriations	62,265	63,261
	72,648	68,232	Contribution in excess of deficit incurred		311,554
Less: Accumulated depreciation	10,383	4,971		63,765	374,815
	62,265	63,261			
	\$1,195,078	\$1,664,872		\$1,195,078	\$1,664,872

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R.A. QUAIL
DirectorL.E. BELAND
Director

I have examined the above balance sheet and the related statement of income and expenditure and have reported thereon under date of March 29, 1974 to the Minister of Transport.

J.J. MACDONELL
Auditor General of Canada

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1973(With comparative figures for the period February 1, 1972
to December 31, 1972)

	1973	1972
INCOME:		
Pilotage charges	\$4,036,884	\$4,460,584
Less: Payable to Canada (Note 3)	19,594	32,299
	<u>4,017,290</u>	<u>4,428,285</u>
Expenditure:		
Pilots' fees, salaries and benefits	4,144,565	4,115,219
Staff salaries and benefits	327,277	238,375
Pilot boats	185,112	165,897
Transportation and travel	134,794	135,430
Professional and special services	47,171	33,185
Communication	17,113	14,785
Rentals	16,199	12,399
Utilities, material and supplies	12,815	14,904
Repairs and maintenance	8,615	6,893
Depreciation	5,412	4,971
	<u>4,899,073</u>	<u>4,742,058</u>
Operating deficit	881,783	313,773
Less: Interest and other income	28,957	26,175
	<u>852,826</u>	<u>287,598</u>
Add: Pilots' salaries applicable to 1971 ship- ping season		139,389
Acquisition of capital assets	4,416	5,558
Excess of expenditure over income (Deficit)	<u>\$ 857,242</u>	<u>\$ 432,545</u>
Excess of expenditure over income (Deficit) provided for by:		
Transport Vote 115b of 1971-72	\$	\$ 233,193
Transport Vote 85 of 1972-73	88,212	401,235
Transport Vote 75 of 1973-74	587,020	
Government departments which provided certain major services without charge		104,700
Depreciation	5,412	4,971
	<u>680,644</u>	<u>744,099</u>
Add: Amount to be recovered from parlia- mentary appropriation	176,598	(311,554)
	<u>\$ 857,242</u>	<u>\$ 432,545</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.

2. Translation of United States dollar accounts into Canadian dollars has been effected as follows: Current assets and liabilities at the rates of exchange in effect at the year-end; and income and expenditure at the rates in effect during the year.
3. Under the by-laws issued pursuant to the Canada Shipping Act, an amount equal to 3% of Cornwall District pilotage charges is payable to Canada. The amount due to Canada of \$51,893 is included in accounts payable.
4. An amount of \$153,980, the balance available in Transport Vote 75, was received in January, 1974. The remainder, \$22,618, was covered by Transport Vote 75b which provided \$250,000 to finance the 1973 deficit and operations during the first quarter of 1974.
5. Expenses included remuneration of directors as directors \$5,775 and remuneration of officers \$20,077. The Authority has seven directors and five officers. Two officers are also directors.

AUDITOR GENERAL OF CANADA
Ottawa, March 29, 1974.THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Atlantic Pilotage Authority as at December 31, 1973 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority.

Yours faithfully,

J. J. MACDONELL

Auditor General of Canada

INDUSTRIAL DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 1973

(with comparative figures for 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Government of Canada Treasury Bills	\$ 7,794,490	\$ 6,994,584	Cheques outstanding (less cash)	\$ 12,358,218	\$ 6,859,499
Loans and investments	733,610,994	611,504,685	Accrued interest on debentures	17,209,499	14,451,969
Interest due and accrued	4,543,775	3,707,003	Other liabilities	796,922	779,202
Property held for sale	2,613,476	3,082,484		30,364,639	22,090,670
	740,768,245	618,294,172	Liability under guarantees and under-writing agreements	55,000	
Less allowance for doubtful accounts	20,500,000	17,000,000	Debentures outstanding (note 1)	605,900,000	501,700,000
	720,268,245	601,294,172	Debenture premium and discount less amortization	425,871	601,202
Liability of others on guarantees and under-writing agreements (as per contra)	55,000			606,325,871	502,301,202
Fixed assets, at cost less accumulated depreciation	984,312	731,700	Capital:		
Other assets	273,375	201,965	Authorized:		
			750,000 shares, par value of \$100 each		
			Issued and outstanding:		
			620,000 shares (580,000 shares in 1972)	62,000,000	58,000,000
			Reserve fund	30,629,912	26,830,549
				92,629,912	84,830,549
	\$729,375,422	\$609,222,421		\$729,375,422	\$609,222,421

NOTE: Amounts not disbursed at September 30, 1973 on loans and investments authorized were approximately \$140,000,000 (1972—\$110,000,000).

G.K. BOUEY
President

A. ROUSSEAU
Chief Accountant

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Industrial Development Bank as at September 30, 1973 and the statements of income and expense and of reserve fund for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at September 30, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

GERALD PREFONTAINE, C.A.
of Séguin, Ménard, Patenaude, Préfontaine & Cie

A. JOHN LITTLE, F.C.A.
of Clarkson, Gordon & Co.

Ottawa, October 31, 1973.

INDUSTRIAL DEVELOPMENT BANK—Concluded

INCOME AND EXPENSE

Year ended September 30, 1973 (with comparative figures for 1972)

	(\$000) 1973	(\$000) 1972
INCOME		
Interest	\$64,559	\$55,103
Profit on sale of investments	334	100
Sundry	2,190	1,414
	<u>67,083</u>	<u>56,617</u>
EXPENSE		
Salaries	11,161	9,338
Pension fund, unemployment insurance and group insurance	1,664	1,218
Other staff expenses	333	270
Investigation and supervision expenses	263	210
Travel and transfer expenses	875	732
Rental and other costs—leased premises	1,538	1,244
Depreciation on fixed assets	319	253
Advertising	198	179
Other public information	482	276
Telephone and telegrams	451	345
Office supplies and expenses	620	477
Directors' fees	15	13
Auditors' fees and expenses	31	23
All other operating expenses	169	125
Total operating expenses	<u>18,119</u>	<u>14,703</u>
Interests on debentures (including amortization of discount and premium)	40,278	33,933
Allowance for doubtful accounts	4,887	4,369
	<u>63,284</u>	<u>53,005</u>
Balance of income transferred to reserve fund	\$ 3,799	\$ 3,612

STATEMENT OF RESERVE FUND
YEAR ENDED SEPTEMBER 30, 1973

(with comparative figures for 1972)

	(\$000) 1973	(\$000) 1972
Balance, beginning of year	\$26,831	\$23,219
Balance of income for the year	3,799	3,612
Balance, end of year	<u>\$30,630</u>	<u>\$26,831</u>

STATEMENT OF ALLOWANCE
FOR DOUBTFUL ACCOUNTS

YEAR ENDED SEPTEMBER 30, 1973

	(\$000)
Balance, beginning of year	\$17,000
Add:	
Recovery of amounts previously written off	\$ 91
Allowance for doubtful accounts for the year ended September 30, 1973	4,887
	<u>21,978</u>
Less:	
Bad debts written off	1,478
Balance, end of year	<u>\$20,500</u>

LAURENTIAN PILOTAGE AUTHORITY
(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current liabilities:		
Cash and short-term deposits	\$ 421,444	\$ 553,819	Accounts payable and accrued liabilities	\$1,900,941	\$1,849,892
Accounts receivable	1,704,054	1,453,992			
	2,125,498	2,007,811	Proprietary equity of Canada:		
Capital assets:			Residual value of capital assets financed from		
Transferred at cost less depreciation (\$217,356)			parliamentary appropriations	202,879	204,772
thereon	211,506	211,506	Contribution in excess of deficit incurred	224,557	157,919
At cost	58,265	22,986		427,436	362,691
	269,771	234,492			
Less: Accumulated depreciation	66,892	29,720			
	202,879	204,772			
	\$2,328,377	\$2,212,583		\$2,328,377	\$2,212,583

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PAUL BAILLY
Chairman

Y. MATTE
Member

I have examined the above Balance Sheet and the related Statement of Income and Expenditure and have reported thereon under date of March 29, 1974 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1973(with comparative figures for the eleven months ended
December 31, 1972)

	1973	1972
Income:		
Pilotage charges	\$8,537,573	\$6,811,751
Less: Payable to Canada		127,935
	<u>8,537,573</u>	<u>6,683,816</u>
Expenditure		
Pilot's fees	7,377,422	6,539,779
Staff salaries and benefits	738,093	593,358
Pilot boats	669,564	182,250
Professional and special services	165,913	78,381
Rentals	110,852	81,930
Communications	69,376	56,987
Utilities, material and supplies	39,967	36,814
Transportation and travel	37,268	46,149
Depreciation	37,172	29,720
Repairs and maintenance	27,374	20,720
Other	9,007	9,878
	<u>9,282,008</u>	<u>7,675,966</u>
Operating deficit	744,435	992,150
Less: Interest and other income	27,543	15,357
	716,892	976,793
Add: Acquisition of capital assets	35,279	22,986
Excess of expenditure over income (Deficit)	<u>\$ 752,171</u>	<u>\$ 999,779</u>
Excess of expenditure over income (Deficit) provided for by—		
Transport Vote 120B of 1971-72	\$	\$ 154,378
Transport Vote 90 of 1972-73	308,727	913,000
Transport Vote 80 of 1973-74	546,000	
Depreciation	37,172	29,720
Government departments which provided cer- tain major services without charge	84,829	60,600
	976,728	1,157,698
Less: Contribution in excess of deficit incur- red	224,557	157,919
	<u>\$ 752,171</u>	<u>\$ 999,779</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1973

1. The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. Until the revenue from pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
2. Expense includes remuneration of Members as Members \$14,750 and remuneration of officers \$70,300. The Authority has seven Members and three officers. Two officers are also Members.

AUDITOR GENERAL OF CANADA
Ottawa, March 29, 1974.THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Laurentian Pilotage Authority as at December 31, 1973 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

NATIONAL ARTS CENTRE CORPORATION

(Established by the National Arts Centre Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$120,787	\$ 287,150	Accounts payable and accrued liabilities	\$630,029	\$ 592,976
Short-term deposits	25,000	325,000	Deferred revenue	343,492	306,654
Accounts receivable	123,085	222,972		973,521	899,630
Grants receivable — Canada Council	72,000	123,000			
Due from Canada	173,800		Proprietary equity:		
Advances to performing companies and artists under contract and related costs of productions in process	113,567	106,155	Balance at beginning of year	\$ 313,533	737,378
Inventories, at cost	246,404	141,094	Funds provided by parliamentary appropriation	4,603,800	3,720,000
Prepaid expense	8,593	7,792	Funds provided by municipal grant	139,000	
				5,056,333	4,457,378
			Deduct: Net cost of operations per statement of operations	5,146,618	4,143,845
				(90,285)	313,533
	\$883,236	\$1,213,163		\$883,236	\$1,213,163

Note: The above assets do not include the cost of constructing the National Arts Centre Buildings, including furnishings and equipments, amounting to \$46.4 million which was charged to parliamentary appropriations for the Department of the Secretary of State. Under the terms of a lease with the Department of Public Works, the Corporation is responsible for both maintenance and operation of the buildings but is not required to pay rent. Accordingly no provision has been made in the accounts and financial statements for interest and depreciation charges connected with the building.

Certified correct:

H. SAUVÉ
Director of Finance

Approved:

G. H. SOUTHAM
Director General

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 28, 1974 to the Chairman of the Board of Trustees.

J. J. MACDONELL
Auditor General of Canada

NATIONAL ARTS CENTRE CORPORATION—*Concluded*STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
EXPENSE:		
Direct cost of concerts and theatrical performances —		
Visiting attractions	\$1,617,953	\$1,910,956
Regular theatre programs	861,929	970,331
National Arts Centre Orchestra	1,142,831	877,923
Festival Canada	979,831	642,715
	<u>4,602,544</u>	<u>4,401,925</u>
General and administration —		
Salaries and wages (including executive officers \$173,000)	1,656,343	1,355,101
Casual employees	388,978	311,895
Employee benefits	154,706	113,354
Building maintenance	519,579	472,684
Utilities	408,742	356,314
Advertising and promotion	255,124	214,135
Office supplies	131,254	126,213
Rentals	102,498	33,814
Telephone and telegraph	71,653	61,584
Employees' travel and duty entertainment	68,139	97,300
Consultants' services and expenses	35,910	75,339
Insurance	27,011	21,694
Trustees' fees (\$6,000) and expenses	24,503	21,217
Receptions	16,110	18,458
Other	93,160	68,142
	<u>3,953,710</u>	<u>3,347,244</u>
Net loss on Restaurant Operations (Appendix 1)	51,528	4,527
Total expense	<u>8,607,782</u>	<u>7,753,696</u>
INCOME:		
Concerts and theatrical performances —		
Visiting attractions	1,372,998	1,586,011
Regular theatre programs	357,962	384,388
National Arts Centre Orchestra	413,198	376,929
Festival Canada	182,816	246,586
Grants from Canada Council and others	326,227	178,890
	<u>2,653,201</u>	<u>2,772,804</u>
Other —		
Parking	546,555	504,567
Rentals	111,758	114,612
Interest	98,932	109,255
Supply of materials and services to lessees	91,568	105,239
Advertising	78,227	94,963
Miscellaneous	18,009	12,499
	<u>945,049</u>	<u>941,135</u>
Total income	<u>3,598,250</u>	<u>3,713,939</u>
Excess of expense over income	5,009,532	4,039,757
Add: Acquisition of capital assets	137,086	104,088
Net cost of operations, not including interest and depreciation charges connected with the National Arts Centre Buildings (Note to the balance sheet)	<u>\$5,146,618</u>	<u>\$4,143,845</u>

APPENDIX 1

STATEMENT OF RESTAURANT OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME		
Sales		
Food	\$ 599,057	\$ 545,946
Beverages	619,637	474,247
	<u>1,218,694</u>	<u>1,020,193</u>
Cost of sales		
Food	243,433	200,720
Beverages	193,120	153,091
	<u>436,553</u>	<u>353,811</u>
Gross profit	782,141	666,382
Other income	26,825	32,696
	<u>808,966</u>	<u>699,078</u>
EXPENSE		
Salaries and wages	601,240	527,131
Employee benefits	47,803	45,873
Employee meals	22,985	18,003
Supplies	77,284	55,371
Administrative and general	46,954	23,707
Music and entertainment	42,515	14,632
Advertising	21,713	18,888
	<u>860,494</u>	<u>703,605</u>
Excess of expense over income without provision for the cost of space, equipment and utilities	\$ 51,528	\$ 4,527

AUDITOR GENERAL OF CANADA
Ottawa, June 28, 1974.MR. FRANCOIS MERCIER, Q.C.,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA.

Sir,

I have examined the balance sheet of the National Arts Centre Corporation as at March 31, 1974 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada

THE NATIONAL BATTLEFIELDS COMMISSION

(Constituted under "An Act Respecting the National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash	\$ 574	\$ 60,707	Accounts payable	\$ 3,913	\$ 438
Accounts receivable	4,389	1,202	Special Land Purchase Account, contra:		
Inventory of supplies, spare parts and tools at cost	23,438	20,681	Balance of funds contributed by provincial governments, municipalities and others for the acquisition of land (with accumulated interest earnings)	47,457	45,068
Assets relating to Special Land Purchase Account, contra:			Proprietary equity, per Statement of Proprietary Equity	2,184,526	2,199,327
Cash	\$ 14,957	12,568			
Investment in Canada bonds, at cost (market value \$25,936)	32,500	32,500			
	47,457	45,068			
Capital assets, at cost					
Land	724,710	724,710			
Buildings	153,228	143,653			
Roadways, driveways, grading, etc.	735,765	735,765			
Equipment	484,405	451,117			
Illuminated fountain	61,930	61,930			
	2,160,038	2,117,175			
	\$2,235,896	\$2,244,833		\$2,235,896	\$2,244,833

Certified correct:

L. TASCHEREAU
Secretary

Approved:

ANTOINE RIVARD
Commissioner - Acting Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 31, 1974 to the Minister of Indian Affairs and Northern Development.

J.J. MACDONELL
Auditor General of Canada.

THE NATIONAL BATTLEFIELDS COMMISSION—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1974

AUDITOR GENERAL OF CANADA

Ottawa, May 31, 1974.

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income:		
Parliamentary appropriations	\$520,000	\$785,000
Miscellaneous	4,682	3,266
	<u>524,682</u>	<u>788,266</u>
Expense:		
Administration—		
Salaries	\$ 26,808	20,167
Professional services	4,464	10,106
Other	5,440	5,080
	36,712	35,353
Operation and Maintenance—		
Wages	290,561	258,825
Employee benefits	22,501	18,476
Policing services	72,276	61,112
Repairs of roads, driveways, buildings and equipment	63,085	23,233
Heating, gas and oil	14,114	10,578
Tree surgery	10,224	5,077
Electric light and power	8,856	7,131
Supplies and small tools	6,402	4,102
Snow removal	3,225	2,954
Souvenir pamphlets	2,780	
Nursery stock and fertilizer	1,947	1,758
Miscellaneous	1,048	2,892
	497,019	396,138
Capital outlays	48,616	299,070
	<u>582,347</u>	<u>730,561</u>
Excess of expense over income	\$ 57,665	\$(57,705)

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the balance sheet of The National Battlefields Commission as at March 31, 1974 and the statements of income and expense and proprietary equity for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1974, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Commission.

J.J. MACDONELL
*Auditor general of Canada.*STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year	\$2,199,327	\$1,850,030
Add:		
Capital outlays made during the year	48,616	299,070
	<u>2,247,943</u>	<u>2,149,100</u>
Deduct:		
Excess of expense over income	\$57,665	(57,705)
Capital assets disposed of during the year	5,752	7,478
	<u>63,417</u>	<u>(50,227)</u>
Balance at end of year	\$2,184,526	\$2,199,327

NATIONAL CAPITAL COMMISSION

(Established by the National Capital Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Cash and short-term deposits	\$ 3,605,750	\$ 2,538,123	Accounts payable and accrued liabilities		
Due from Canada in respect of parliamentary appropriations (Note 1)	21,335,509	22,052,918	The E.B. Eddy Company	\$ 350,000	\$ 5,250,000
Accounts receivable, less provision for doubtful accounts			Others	2,495,903	3,919,855
Government departments and agencies	338,205	339,818	Deferred revenue	42,014	46,958
Others	258,557	189,845	Deposits from government departments and agencies		
Inventory of supplies, nursery stock, small tools and equipment, etc., at cost or estimated realizable value	491,777	428,521	For property to be transferred	6,640,973	6,848,456
Prepaid Expense	83,141	86,519	For services to be rendered	74,225	140,858
Securities held in Trust	11,885		Holdbacks and deposits from contractors and others	425,593	566,675
Capital assets, at cost or appraised value less proceeds from sales (Schedule A) (Note 2)	231,833,950	220,651,460	National Capital Fund — unexpended balance (Statement II)	16,801,427	12,776,824
			Loans from Canada for acquisition of property (Statement III)	64,464,964	59,801,724
			Proprietary interest (Statement IV)	166,663,675	156,935,854
	\$257,958,774	\$246,287,204		\$257,958,774	\$246,287,204

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. E. KIRCHNER
*Assistant General Manager,
Property & Finance*

Approved on behalf of the Commission:

E. GALLANT
Chairman

C. N. BEAUCHAMP
Commissioner

I have examined the above balance sheet and the related statements of operating expenditure, the National Capital Fund, loans from Canada for the acquisition of property, proprietary interest and the schedule of capital expenditure for the year ended March 31, 1974 and have reported thereon under date of June 27, 1974 to the Minister of State for Urban Affairs.

J. J. MACDONELL
Auditor General of Canada

NATIONAL CAPITAL COMMISSION — *Continued*

STATEMENT I

STATEMENT OF OPERATING EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
EXPENDITURE		
Administration		
Management and general services	\$ 2,336,189	\$ 2,041,079
Planning	1,296,029	1,016,091
Operation and maintenance	1,598,468	1,617,491
Office equipment	100,525	73,232
	<u>5,331,211</u>	<u>4,747,893</u>
Operation and maintenance		
Government grounds	2,053,749	1,866,696
Parks and parkways, etc.	3,555,584	2,993,591
Gatineau Park	1,048,838	781,933
Machinery and equipment	436,898	198,734
	<u>7,095,069</u>	<u>5,840,954</u>
Grants in lieu of municipal taxes		
Leased properties	698,656	662,801
Other properties	576,948	785,853
	<u>1,275,604</u>	<u>1,448,654</u>
Interest on loans from Canada	<u>3,284,363</u>	<u>3,178,662</u>
	<u>16,986,247</u>	<u>15,216,163</u>
REVENUE		
Property rental, after deducting direct costs exclusive of grants in lieu of municipal taxes on leased properties	1,335,831	1,537,412
Bank interest	218,843	207,113
Expenditure recoveries and miscellaneous revenues	425,964	315,369
	<u>1,980,638</u>	<u>2,059,894</u>
Net operating expenditure	<u>\$15,005,609</u>	<u>\$13,156,269</u>
Net expenditure provided for by—		
Urban Affairs Vote 20	\$14,987,000	\$13,159,351
Treasury Board Vote 15	63,100	
	<u>15,050,100</u>	<u>13,159,351</u>
Less: Unexpended balance refundable to Receiver General		
Allotment for promotion of bilingualism . . .	23,660	
Salary reserve allotment	15,742	
Allotment for operations, maintenance and general administration	5,089	3,082
	<u>44,491</u>	<u>3,082</u>
	<u>\$15,005,609</u>	<u>\$13,156,269</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT II

STATEMENT OF THE NATIONAL CAPITAL FUND
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year	\$12,776,824	\$13,753,434
Parliamentary appropriation	23,168,000	25,150,000
	<u>35,944,824</u>	<u>38,903,434</u>
Less: Applied to the repayment of loans (State- ment III)		<u>14,368</u>
	<u>35,944,824</u>	<u>38,889,066</u>
Expenditure		
Capital outlays	11,128,524	18,872,524
Less proceeds from the sale of property . .	<u>2,874,622</u>	<u>2,392,838</u>
Net capital expenditure (Schedule A) . . .	8,253,902	16,479,686
Contributions and other expenditures (Statement II (a))	10,889,495	9,632,556
	<u>19,143,397</u>	<u>26,112,242</u>
Balance at end of year	<u>\$16,801,427</u>	<u>\$12,776,824</u>
Balance of the Fund comprises:		
Amount available from the Consolidated Revenue Fund (Note 1)	\$21,168,000	\$21,000,000
On hand		379,422
	<u>21,168,000</u>	<u>21,379,422</u>
Less:		
Accounts payable and accrued liabilities . . .	1,662,545	8,602,598
Cash available from deposits and holdbacks .	<u>2,704,028</u>	<u></u>
	<u>4,366,573</u>	<u>8,602,598</u>
	<u>\$16,801,427</u>	<u>\$12,776,824</u>

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION – Continued

STATEMENT II(a)

STATEMENT III

STATEMENT OF NATIONAL CAPITAL FUND –
CONTRIBUTIONS AND OTHER EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
CONTRIBUTIONS		
Road network – Quebec	\$ 7,209,759	\$4,467,114
Sewers and water mains – Ontario	754,583	2,689,308
Sewers and water mains – Quebec	635,347	1,236,624
Regional Transit	602,440	23,095
Promotion of Bilingualism	91,695	51,179
Solid Waste Study	26,027	46,749
Historical Societies	10,000	76,966
Pollution Control Study	8,595	
Construction of Queensway – landscaping	7,110	4,469
Snow disposal study	6,425	29,461
Rehabilitation of Laurier Ave. Bridge	5,289	
Projects for which there were no expenditure in 1974		197,428
	<u>9,357,270</u>	<u>8,822,393</u>
OTHER EXPENDITURES		
Rehabilitation of Alexandra Bridge Approaches	357,714	6,402
National Capital Region guide map	180,751	
Dutch Elm Disease control	174,353	126,033
Consolidated survey	160,092	144,689
Aerial Mapping	145,600	125,706
Miscellaneous Studies	136,105	17,822
Planning assistance – Quebec	115,098	134,861
Study of the National Capital Region	113,744	
Integrated Survey Control	64,511	61,151
Railway Relocation	23,663	73,383
Rehabilitation of Confederation Square area – Ottawa	23,129	98,674
Macdonald-Cartier Bridge – Landscaping	18,389	
Improvements to Grounds of Official Residences	8,457	
Planning Assistance – Ontario	6,190	10,450
Rehabilitation of Wellington Street area – Ottawa	4,429	2,108
Projects for which there were no expenditure in 1974		8,884
	<u>1,532,225</u>	<u>810,163</u>
	<u>\$10,889,495</u>	<u>\$9,632,556</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF LOANS FROM CANADA
FOR THE ACQUISITION OF PROPERTY
FOR THE YEAR ENDED MARCH 31, 1974(with comparative figures for the year ended March 31, 1973
and cumulative figures from inception to March 31, 1974)

	1974	1973	From inception 1957 to 1974
Property in the Greenbelt			
Funds on hand at beginning of year	\$ 424,585	\$ 592,337	\$ 47,182,434
Loans received	3,000,000		7,367,565
Property sold	141,711	873,978	
	<u>3,566,296</u>	<u>1,466,315</u>	<u>54,549,999</u>
Property acquired	1,818,559	167,753	45,576,409
Loans repaid	141,711	873,977	7,367,564
	<u>1,960,270</u>	<u>1,041,730</u>	<u>52,943,973</u>
Funds on hand at end of year	<u>1,606,026</u>	<u>424,585</u>	<u>1,606,026</u>
Property other than Greenbelt			
Funds on hand at beginning of year	1,733,010	998,659	
Loans received	2,000,000	2,000,000	64,267,566
Property sold	195,049	40,001	8,802,284
Deposit re sale of property		2,500,000	2,500,000
Provided by the National Capital Fund to repay loans (Statement II)		14,368	28,315,189
	<u>3,928,059</u>	<u>5,553,028</u>	<u>103,885,039</u>
Property acquired	36,125	1,265,650	60,570,682
Loans repaid	195,049	2,554,368	39,617,472
	<u>231,174</u>	<u>3,820,018</u>	<u>100,188,154</u>
Funds on hand at end of year	<u>3,696,885</u>	<u>1,733,010</u>	<u>3,696,885</u>
Total funds on hand at end of year	<u>5,302,911</u>	<u>2,157,595</u>	<u>5,302,911</u>
Total loans from Canada at end of year			
Greenbelt			39,814,870
Other than Greenbelt			24,650,094
			<u>\$ 64,464,964</u>

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION — *Continued*

STATEMENT IV

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year	\$156,935,854	\$140,170,417
<i>Add:</i>		
Operating equipment (Statement I)	436,898	198,734
Office equipment (Statement I)	100,525	73,232
Capital outlays (Statement II)	11,128,524	18,872,524
Repayment of loans (Statement II)		14,368
Increase in inventories of nursery stock, maintenance supplies, etc.	63,255	72,009
Property acquired out of gift	950,000	
	<u>169,615,056</u>	<u>159,401,284</u>
<i>Deduct:</i>		
Loss on disposal of motor vehicles and equipment (Schedule A)	62,288	72,592
Loss due to fire	14,471	
Sale of property (Statement II)	2,874,622	2,392,838
	<u>2,951,381</u>	<u>2,465,430</u>
Balance at end of year	\$166,663,675	\$156,935,854

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION – Continued

SCHEDULE A

STATEMENT OF CAPITAL EXPENDITURE AND SOURCE OF FUNDING
FOR THE YEAR ENDED MARCH 31, 1974,

with cumulative figures to that date

	Balance April 1 1973	Expenditure – Current Year			Balance March 31 1974
		National Capital Fund	Loans	Other	
PROPERTY OTHER THAN GREENBELT					
Parkways – Ontario					
Ottawa River Parkway	\$ 5,211,345	\$ 42,695			\$ 5,254,040
Eastern Parkway	2,335,401	(342,607)			1,992,794
Queensway	1,836,233	1,460			1,837,693
Western Parkway	962,724	8,330			971,054
Colonel By Drive	959,205	2,875			962,080
Station Boulevard	236,771	(5,000)			231,771
Airport Parkway	788	14,696			15,484
Parkways – Quebec					
Voyageur Parkway	1,980,019	34,196			2,014,215
Philemon Wright Parkway	1,085,558				1,085,558
Northern Entrance	758,425	23			758,448
Hull South	606,563				606,563
Parks – Ontario					
Rideau River Drive	2,648,859	250			2,649,109
Parks – Quebec					
Gatineau Park	7,867,670	180,180			8,047,850
Wakefield Area		7,525			7,525
Hull General	1,457,519	946,653	(Statement IV)	950,000	3,354,172
Pointe-Gatineau Area	17,172				17,172
Bridges and Approaches					
Bridgehead – Hull	1,316,252	(100)			1,316,152
Des Chenes – Britannia Bridge	1,201,006	11			1,201,017
Bridgehead – Ottawa	811,465				811,465
Mackenzie King Bridge	270,963				270,963
Hull	29,932,461	175,014			30,107,475
Railway Exchange Land	19,216,071	1,490			19,217,561
LeBreton Flats	18,539,832			604	18,540,436
Confederation Square	6,276,832			3,467	6,280,299
Downtown Hull Development	6,003,185			(162,995)	5,840,190
Sussex Drive	4,330,538	35,912			4,366,450
Miscellaneous Sites	2,738,482	26,900			2,765,382
Ottawa-Hull old properties	1,616,815				1,616,815
Station at Hurdman's	702,675	(163,306)			539,369
Historic Sites	3,744	1,250			4,994
Industrial Sites	(102,128)	58,724			(43,404)
Leases and Licenses of Occupation	1				1
TOTAL NON-GREENBELT	120,822,446	1,027,171	(158,924)	950,000	122,640,693
GREENBELT PROPERTY	36,531,995		1,676,848		38,208,843
CONSTRUCTION					
Parkways – Ontario					
Ottawa River Parkway	9,453,081	476,041			9,929,122
Airport Parkway	8,022,195	924,030			8,946,225
Colonel By Drive	2,443,954	711,593			3,155,547
Western Parkway	2,246,549	18,714			2,265,263
Queen Elizabeth Drive	1,156,778	20,171			1,176,949
Eastern Parkway	782,589				782,589
Rockcliffe Park Driveway	587,044				587,044
Island Park Driveway	328,280				328,280
Experimental Farm Drive	274,538				274,538
Other parkways	433,780	11,676			445,456

NATIONAL CAPITAL COMMISSION — *Continued*

		Expenditure — Current Year			
	Balance April 1 1973	National Capital Fund	Loans	Other	Balance March 31 1974
CONSTRUCTION — <i>Concluded</i>					
Parkways — Quebec					
Gatineau Parkway	6,055,281				6,055,281
Fairy Lake Parkway	644,929				644,929
Voyageur Parkway	270,955				270,955
Other Parkways	113,856	8,084			121,940
Parks — Ontario					
Garden of the Provinces	566,484				566,484
Rideau River Park	533,905	54,829			588,734
Vincent Massey & Hog's Back Parks	406,217				406,217
Rideau Falls Park	314,792				314,792
Rockcliffe Park	242,528	13,501			256,029
Other Parks	972,243	181,011			1,153,254
Parks — Quebec					
Gatineau Park	2,234,234	173,077			2,407,311
Leamy Lake Park	423,544	161,846			585,390
Moussette Park	419,571				419,571
Fontaine Park	275,244				275,244
Jacques Cartier and Linear Park	266,495	16,253			282,748
Place du Portage Park		11,876			11,876
Other Parks	232,423	37,569			269,992
Bridges and Approaches					
Portage Bridge	8,738,095	2,648,464			11,386,559
Mackenzie King Bridge	1,351,548				1,351,548
Champlain Bridge	769,864				769,864
Other Bridges	210,738				210,738
Buildings	3,423,580	272,499	(Statement IV)	(14,471)	3,681,608
LeBreton Flats	1,402,387				1,402,387
Greenbelt Properties	1,429,190	286,740			1,715,930
Rented Properties	1,343,254	529,952			1,873,206
Conference Centre — Renovation		177,431			177,431
Historic Sites	1,218,419	144,939			1,363,358
Toboggan slides	65,999	24			66,023
Skating rink huts	214,917				214,917
Bicycle paths	846,957	217,632			1,064,589
Allotment gardens	143,928	70,374			214,302
Steam train facilities		23,548			23,548
Other recreation projects	22,512	34,857			57,369
	60,882,877	7,226,731		(14,471)	68,095,137
CAPITAL EQUIPMENT					
Machinery & Equipment					
Acquisitions			(Statement I)	436,898	
Loss on disposal			(Statement IV)	(59,798)	
	1,695,103			377,100	2,072,203
Office Equipment					
Acquisitions			(Statement I)	100,525	
Loss on disposal			(Statement IV)	(2,490)	
	719,039			98,035	817,074
	2,414,142			475,135	2,889,277
	\$220,651,460	\$8,253,902	\$1,517,924	\$1,410,664	\$231,833,950

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION — *Concluded*

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1974

1. Due from Canada in respect of parliamentary appropriations — \$21,335,509

This comprises:

Balance available to National Capital Fund	\$21,168,000
Parliamentary appropriation received after March 31, 1974	212,000
Excess of parliamentary appropriations over operating expenditures, refundable to Canada	(44,491)
	<u>\$21,335,509</u>

2. Capital assets

- (a) The cost of certain lands to be transferred to the railway companies, pursuant to agreements with them has yet to be ascertained and, therefore, remains included in the capital assets of the Commission
- (b) The title to certain lands for the approaches to Macdonald-Cartier Bridge was transferred, free of charge, to Ontario on March 16, 1971, pursuant to an agreement. The total cost of this land has yet to be determined and remains in the capital asset account as at March 31, 1974

3. Commitments

- (a) The Commission is committed to undetermined future landscaping costs of certain lands and to transfer the lands, the book value of which will depend on surveys and final agreement, as follows:
- (i) to the City of Ottawa — certain lands for Riverside Drive for a consideration of 50% of their book value, and land for the Queensway right-of-way from the eastern city limits to the Rideau Canal free of charge;
 - (ii) to Quebec — the approaches to the Macdonald-Cartier Bridge free of charge; and
 - (iii) to Quebec — certain lands, with an approximate book value of \$3,200,000, to be used as a right-of-way for future Highway A-50 for consideration of \$1.
- (b) The Commission is committed to future expenditure as follows:
- (i) under agreement with Quebec — approximately \$69,000,000 of which \$11,677,000 was expended to March 31, 1974, as one-half of the cost of a road network within the National Capital Region;
 - (ii) under agreement with Quebec and the Outaouais Regional Community — one-third of the cost of a regional sewage disposal system, to a maximum of \$15,000,000, of which \$2,930,000 was expended to March 31, 1974;
 - (iii) under agreement with Ontario and the Regional Municipality of Ottawa-Carleton — one-third of the cost of an improved regional sewage disposal system, to a maximum of \$14,000,000, of which \$3,444,000 was expended to March 31, 1974; and
 - (iv) under agreements entered into during the year whereby the Commission, in trust for Her Majesty the Queen, in Right of Canada, acquired certain lands at an appraised value of \$950,000 to be paid for out of unconditional cash gifts to be received totalling \$950,000. A cash gift of \$250,000 received during the year was applied in accordance with the agreements. The balance of

\$700,000, is payable at the time and to the extent that further cash gifts are received by the Commission.

- (c) In addition to the recorded liabilities, the Commission was obligated as at March 31, 1974, for compensation for properties expropriated estimated at \$2,500,000.

4. Commissioners, remuneration

Management and general services expense includes remuneration of 11 members of the Commission as members \$19,300 and remuneration of three officers of the Commission as officers \$75,891. Two officers of the Commission are also members. The Commission also had 7 members who received no remuneration during the year.

AUDITOR GENERAL OF CANADA

Ottawa, June 27, 1974.

THE HONOURABLE RON BASFORD,
MINISTER OF STATE FOR URBAN AFFAIRS,
HOUSE OF COMMONS,
OTTAWA.

I have examined the balance sheet of the National Capital Commission as at March 31, 1974 and the statements of operating expenditure, the National Capital Fund, loans from Canada for the acquisition of property, proprietary interest and capital expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

As stated in last year's report under section 16 of the National Capital Act, the Commission may finance the cost of capital projects approved by the Governor in Council from the National Capital Fund, including contributions to projects of local municipalities or other authorities. During the year further contributions totalling \$91,695 were made towards the promotion of bilingualism within the National Capital Region. Although the Governor in Council approved such contributions as capital projects, subject to approval of details of the projects by the Treasury Board, in my opinion it is doubtful that these expenditures fall within the meaning of capital projects defined in the Act.

Subject to the foregoing, I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Commission.

J. J. MACDONELL
Auditor General of Canada.

NATIONAL HARBOURS BOARD

(Established by the National Harbours Board Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current liabilities:		
Cash	\$ 3,268,384	\$ 1,988,305	Accounts payable—general	\$ 9,052,520	\$ 10,974,821
Short-term investments at cost (market value, 1973: \$36,521,275—1972: \$34,134,565)	36,508,214	34,133,295	—construction	4,472,509	1,509,629
Accounts receivable	10,968,341	10,807,351		13,525,029	12,484,450
Inventories, at the lower of cost and net realizable value	1,868,777	1,243,634	Contractors' holdbacks	953,905	237,583
Prepaid expense	47,322	53,407	Deferred income	2,589,029	2,383,750
	52,661,038	48,225,992		17,067,963	15,105,783
Long-term agreements of sale (Note 1) . . .	8,671,377	9,857,547	Provision for employee benefits (Note 7) . .	4,736,633	1,450,644
Loan receivable (Note 2)	1,031,956		Parliamentary grants to finance the construction of retaining walls, Quebec Harbour (Note 8)	23,794	505,725
Deferred account receivable (Note 3) . . .	2,402,925	1,021,783	Contractors' security and other deposits—contra	936,412	220,071
Contractors' security and other deposits—contra	936,412	220,071	Amounts provided by outsiders to finance capital projects (Note 3)	7,834,448	724,870
Debentures of Saint John Harbour Bridge Authority (Note 4)	15,607,952	15,653,252	Parliamentary advances—Burrard Inlet Crossing—contra (Note 6)	5,498,955	5,159,806
Reserve fund assets: (Note 5)				36,098,205	23,166,899
Cash	\$ 11,614,727	11,851,985	Equity of Canada:		
Investments, at cost (market value, 1973: \$42,211,755—1972: \$44,487,026)	46,804,007	48,432,772	Assets transferred to the Board (Note 9)	\$ 99,576,336	89,366,336
	58,418,734	60,284,757	Loans and advances	410,953,038	408,963,820
Due from the Province of Quebec under agreement to share Jacques Cartier Bridge deficits	744,425	744,425	Interest in arrears on loans and advances	188,214,758	179,537,934
Burrard Inlet Crossing—contra (Note 6)	5,498,955	5,159,806	Reserves for fire and general insurance, workmen's compensation and special maintenance . .	10,989,881	11,565,244
Fixed assets:				709,734,013	689,433,334
Cost or estimated cost	588,580,729	565,181,457	Deduct: Deficit, per Statement of Deficit	160,686,017	150,739,351
Less: accumulated depreciation	149,408,302	144,488,208		549,047,996	538,693,983
	439,172,427	420,693,249		\$585,146,201	\$561,860,882
	\$585,146,201	\$561,860,882			

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. H. VREESWIJK
Director of Finance

Approved on behalf of the Board:

DELMER E. TAYLOR
ChairmanSTEPHEN WEYMAN
Member

I have examined the above balance sheet and the related statements of operations, deficit and source and application of funds and have reported thereon under date of March 29, 1974 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Income:		
Berthing facilities	\$ 5,861,444	\$ 6,033,468
Shore facilities	34,607,882	33,244,183
Support services	2,869,069	2,925,013
Bridge operations	3,801,558	3,223,531
	<u>47,139,953</u>	<u>45,426,195</u>
Expense:		
Operation and maintenance—		
Berthing facilities	\$ 2,024,714	1,996,066
Shore facilities	11,558,811	11,401,251
Support services	11,058,495	10,656,778
Bridge operations	2,681,705	2,499,473
	<u>27,323,725</u>	<u>26,553,568</u>
Depreciation	8,526,323	8,484,989
Grants in lieu of municipal taxes	5,781,380	6,640,359
Administration—		
Salaries of Board Members and Executive Officers ..	175,736	153,613
Other salaries	4,242,718	3,340,544
Employee benefits	865,401	669,193
Office expenses	940,334	954,053
Miscellaneous expenses ..	1,366,594	1,195,463
	<u>7,590,783</u>	<u>6,312,866</u>
	<u>49,222,211</u>	<u>47,991,782</u>
Net operating loss before interest expense ...	2,082,258	2,565,587
Interest expense (net):		
Interest on loans and advances	16,000,663	15,986,210
Less: Interest on investments	5,406,505	4,542,396
	<u>10,594,158</u>	<u>11,443,814</u>
Net loss for the year (Note 12)	\$12,676,416	\$14,009,401

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1973

Balance as at January 1	
As previously reported	\$150,739,351
Prior periods' adjustments:	
Establishment of a provision for employee benefits (Note 7)	\$2,912,498
Less: correction of prior years' provision for grants in lieu of municipal taxes ...	<u>2,050,000</u>
	<u>862,498</u>
As restated	151,601,849
Net loss for the year	<u>12,676,416</u>
	<u>164,278,265</u>
Gain on disposal of assets	2,043,449
Recoverable from appropriations of the Ministry of Transport in respect of the deficit for the year (exclusive of interest on loans and advances and depreciation):	
Jacques Cartier Bridge	\$564,525
Halifax	<u>984,274</u>
	<u>1,548,799</u>
	<u>3,592,248</u>
Balance as at December 31	\$160,686,017

The accompanying notes are an integral part of the financial statements.

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Source of Funds:		
Income from operations—		
Net loss for the year	\$(12,676,416)	\$(14,009,401)
Add: Items not requiring an outlay of funds—		
Depreciation	8,526,323	8,484,989
Loan interest deferred	8,678,314	14,096,879
Provision for future employee benefits	373,491	
	<u>4,901,712</u>	<u>8,572,467</u>
Amounts received from outsiders to finance capital projects	7,109,578	730,746
Proceeds from sale of fixed assets	6,010,815	586,562
Loans from Canada	2,141,743	
Prior periods' adjustment to grants in lieu of taxes	2,050,000	
Parliamentary appropriations	1,618,799	3,625,000
Reserve fund assets used to finance capital projects	1,557,248	1,201,557
Payments on long-term agreements of sale	1,186,170	342,156
Other	4,658	344,567
	<u>26,580,723</u>	<u>15,403,055</u>
Application of Funds:		
Fixed asset acquisitions	\$30,972,867	
Less: Assets transferred to the Board	<u>10,155,342</u>	
	20,817,525	11,490,036
Deferred account receivable	1,381,142	1,021,783
Loan receivable	1,031,956	
St. Charles River project	501,931	2,454,141
Special maintenance projects	266,588	
Loan repayments	108,715	145,248
Other		390,767
	<u>24,107,857</u>	<u>15,501,975</u>
Increase in Working Capital	2,472,866	(98,920)
Working Capital at beginning of year	33,120,209	33,219,129
Working Capital at end of year	<u>\$35,593,075</u>	<u>\$33,120,209</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Long-term Agreements of Sale

The amount of \$8,671,377 is recoverable over periods up to 34 years with interest at rates up to 9% and comprises \$7,861,623 receivable in respect of the sale of two grain elevators at Vancouver, and \$809,754 receivable in respect of the sale of real property at Montreal. Of these amounts \$238,205 is receivable within one year.

2. Loan Receivable

The amount will be repaid from a bank loan to the Maritime Employers' Association guaranteed by Canada under Transport Vote 88b of the Supplementary Estimates (B), 1973-74.

3. Amounts Received from Outsider to Finance Capital Projects

The Province of New Brunswick has advanced \$7,834,448 under an agreement dated July 13, 1972, approved by Order in Council P.C. 1972-1819 of August 24, 1972, to finance the construction of a new terminal at Saint John estimated at that time to cost approximately \$21 million. The Province's investment in the terminal, the title to which immediately vests in the Board, is repayable, with interest, from net revenues of the terminal and the existing terminal at Pier 1, as determined by the Board after consultation with the Province, during the period commencing July 1, 1973 and ending June 30, 1993, or by the Board exercising its right to repay the Province its investment at any time.

The Province agreed to pay the undepreciated value or assets demolished as part of the construction of the new terminal. Settlement is to be made when the Province's investment has been repaid, or on June 30, 1993, whichever comes earlier. The deferred account receivable of \$2,402,925 represents that portion of the Board's assets that were demolished at the year-end.

4. Debentures—Saint John Harbour Bridge Authority

The debentures bearing interest at rates from $6\frac{11}{16}\%$ to $8\frac{1}{2}\%$ were acquired in accordance with the provisions of Vote L 106b Appropriation Act No. 7, 1967-68, c.8, which also authorized advances to the Board for such purposes. The amount of \$15,607,952 includes accrued interest of \$516,558.

5. Reserve Fund Assets

As permitted by section 26 of the National Harbours Board Act, R.S., c.N-8, the Board has allocated certain of its revenues after payment of its expenses of administration, management and control to certain reserve funds. These reserve funds, with their balances at December 31, 1973, are as follows:

Acquisition of Fixed Assets	\$47,737,014
Fire and General Insurance	7,895,921
Workmen's Compensation	2,150,084
Special Maintenance	635,715
	<u>\$58,418,734</u>

6. Burrard Inlet Crossing

Engineering studies were made in 1969 and 1970 to determine the exact location for a new crossing and to make designs of both a tunnel and a bridge. No work has been carried out on this project since 1970. The amount of \$5,498,955 includes accumulated interest of \$1,208,446.

NATIONAL HARBOURS BOARD—*Concluded*

7. Provision for Employee Benefits

A significant change in accounting policy was made during the year to provide for termination benefits accruing to employees by virtue of their terms and conditions of employment which in previous years were shown as contingent liabilities. Also included in this account are the provisions for annual and sick leave which were previously included in current liabilities.

8. Parliamentary Grants to Finance the Construction of Retaining Walls, Quebec Harbour

This amount represents unpaid accounts for the construction of retaining walls along the banks of the St. Charles River, which have been constructed at a cost of \$8,020,100. Of this amount \$8,000,100 has been received as absolute grants from appropriations of the Ministry of Transport and the balance of \$20,000, included as an account receivable, has been provided for by Transport Vote 87b, Supplementary Estimates (B) 1973-74.

9. Assets Transferred to the Board

(a) The account does not include land and other assets at Baie des Ha! Ha! which were transferred to the administration, management and control of the Board with effect from June 12, 1973, and will be recorded in the accounts after the values have been determined.

(b) The account includes \$1,510,534 provided by the lessee towards the cost of the new container terminal at Halifax Harbour and recorded last year in the amounts provided by outsiders to finance capital projects. The Board's Counsel now considers that there is no contractual obligation to repay the amount so provided and the 1972 comparative figures have been adjusted accordingly.

10. Contingent Liabilities

Claims aggregating approximately \$2 million in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property, and sundry other matters in dispute have been received by the Board. The Board denies any liability.

11. Expropriated Properties

Liabilities estimated at approximately \$355,000 with respect to compensation for properties under expropriation as at December 31, 1973, have not been recorded in the books of account at that date.

12. Net Loss for the Year

The net loss for the year does not include the gain on disposal of assets, \$2,043,449 or those amounts recoverable from appropriations of the Ministry of Transport, \$1,548,799 which relate to activities of the year but which have been dealt with through the deficit account.

For comparative purposes the net loss for 1972 would have to be adjusted by the loss on disposal of assets, \$1,894,617 and the parliamentary appropriations, \$500,000, as well as that portion of the prior period adjustments estimated at \$100,000.

13. Subsequent Events

On March 8, 1974 a fire destroyed Shed 11 and part of Shed 12 at the Harbour of Saint John. The depreciated values of the sheds amount to \$435,000. The cause of the fire is still being investigated.

AUDITOR GENERAL OF CANADA

Ottawa, March 29, 1974.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the National Harbours Board as at December 31, 1973 and the statements of operations, deficit and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at December 31, 1973 and, subject to the items affecting the net loss for the year referred to in Note 12 to the financial statements, the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent, except for the change in policy with respect to termination benefits referred to in Note 7 to the financial statements, with that of the preceding year.

Although the Board lacks authority to borrow for other than a short term and then only from the Minister of Finance, it has entered into an agreement, as outlined in Note 3 to the financial statements, for the acquisition of funds for capital construction which are to be repaid over an extended period.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Board, except for the lack of authority referred to in the previous paragraph.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

NORTHERN CANADA POWER COMMISSION
(Established by the Northern Canada Power Commission Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current assets:			Current liabilities:		
Cash	\$	\$ 110,316	Cheques issued in excess of cash on deposit	\$ 1,755,794	\$ 76,641
Short-term investments, at cost	3,400,000	850,000	Due on advances from Canada	138,200	1,920,726
Accounts receivable	4,421,712	4,281,723	Accounts payable	6,178,912	215,698
Inventories of maintenance and operating supplies, at cost	3,040,334	2,249,462	Contractors' holdbacks	557,260	2,213,065
Total current assets	10,862,046	7,491,501	Total current liabilities	8,630,166	2,213,065
Bonds held as consumers' security deposits	75,000	75,000	Consumers' and other security deposits	97,144	88,258
Capital assets, at cost:			Equity of Canada:		
Electric power plants	50,014,001	48,118,299	Advances, including interest (Note 3)	75,186,707	58,111,591
Transmission and distribution systems	19,082,136	18,393,930	Contributed Surplus—		
Other utilities	1,272,877	1,284,613	Parliamentary Appropriations for central heating, water and sewerage, and fire alarm systems	11,341,008	11,162,588
Staff accommodation	3,550,313	3,134,284	Value of electrical systems contributed by Government of the Northwest Territories and others	4,832,829	4,710,927
Warehouses, motor vehicles, general facilities	2,953,925	1,477,260		16,173,837	15,873,515
	76,873,252	72,408,386	Retained Earnings—		
Less: Accumulated depreciation (Note 1)	15,555,719	14,234,643	Reserve for contingencies	3,938,879	3,573,879
	61,317,533	58,173,743	Extension, expansion and improvements of capital assets financed from earnings	2,004,496	1,914,496
Projects under construction	22,241,101	4,896,696	Balance of retained earnings	148,046	248,699
Central heating, water and sewerage and fire alarm systems	11,341,008	11,162,588		6,091,421	5,737,074
Total capital assets	94,899,642	74,233,027		97,451,965	79,722,180
Deferred charges (Note 2)	342,587	223,975		\$106,179,275	\$82,023,503
	\$106,179,275	\$82,023,503			

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. WATKISS
Comptroller

Approved:

H. B. ROBINSON
Chairman

A. D. HUNT
Member

I have examined the above balance sheet and the related statements of income and expense, balance of retained earnings and source and application of funds and have reported thereon under date of June 10, 1974 to the Minister of Indian Affairs and Northern Development.

J. J. MACDONELL
Auditor General of Canada

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Income:		
Sale of power	\$13,023,035	\$11,420,318
Sale of heat	1,644,825	1,582,090
Income arising from construction, main- tenance and operation of facilities for Canada and others	436,226	782,797
Interest	251,427	61,149
Water and sewerage services	168,555	150,751
Miscellaneous	80,138	62,168
Total income	15,604,206	14,059,273
Expense:		
Operation and maintenance:		
Salaries and wages	2,803,997	2,752,771
Fuel and lubricants	3,692,783	2,872,033
Depreciation (Note 1)	1,305,268	1,625,228
Plant, including improvements	965,128	721,440
Travel and removal	439,809	284,792
Employees' board and accommodation (net)	318,652	271,960
Materials and supplies	233,542	255,226
Motor vehicles expense	124,082	87,621
Amortization of deferred charges (Note 2) Insurance	76,155	42,475
Telegrams, telephone and postage	75,419	56,053
Plant, line and equipment rentals	64,414	47,713
Miscellaneous	56,617	445,648
	535,873	
	10,691,739	9,462,960
Engineering and general administration:		
Salaries	1,589,131	1,471,492
General office expense including amortiza- tion of deferred charges of \$30,000 (Note 2)	560,360	342,751
Office accommodation	64,204	86,977
Depreciation	51,089	20,073
	2,264,784	1,921,293
Less: Amounts charged to capital and re- coverable projects	958,331	893,200
	1,306,453	1,028,093
Interest on advances from Canada	3,251,667	2,698,853
Total expense	15,249,859	13,189,906
Net income	\$ 354,347	\$ 869,367

The accompanying notes are an integral part of the financial statements.

STATEMENT OF BALANCE OF RETAINED EARNINGS FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year		
As previously reported	\$445,024	\$237,910
Prior periods' adjustments:		
Change in vehicle depreciation policy (Note 2) . .	196,325	153,578
As restated	248,699	84,332
Net income	354,347	869,367
	603,046	953,699
Transfers to:		
Reserve for contingencies	365,000	568,000
Equity represented by extension, expansion and improvements of capital assets financed from earnings	90,000	137,000
	455,000	705,000
Balance at end of year	\$148,046	\$248,699

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Source of Funds:		
Operations—		
Net income for the year	\$ 354,347	\$ 869,367
Items not requiring a current outlay of funds		
Depreciation	1,356,357	1,645,301
Amortization of deferred charges	106,155	
	1,816,859	2,514,668
Loans from Canada	17,975,000	6,300,000
Accrued interest on loans from Canada . .	790,544	575,230
Electrical systems taken over from the Government of the Northwest Territories	378,453	1,969,936
Consumers' contributions towards the cost of capital assets	106,000	358,852
Disposal of capital assets	10,970	94,560
Change in consumers' security deposits (net)	8,886	(1,248)
	21,086,712	11,811,998
Application of Funds:		
Additions to capital assets	22,328,372	8,591,001
Repayment of loans from Canada	1,580,129	1,495,605
Additions to deferred charges	224,767	223,975
	24,133,268	10,310,581
(Decrease) in working capital	(3,046,556)	1,501,417
Working capital at beginning of year	5,278,436	3,777,019
Working capital at end of year	\$ 2,231,880	\$ 5,278,436

The accompanying notes are an integral part of the financial statements.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA
Ottawa, June 10, 1974.

1. Depreciation Policy

During the year the Commission changed its policy on the depreciation of motor vehicles from a straight-line basis over the life of the loans used for their acquisition to a straight-line basis over four years which resulted in a prior periods' adjustment of \$196,325 including \$42,747 relating to the year ended March 31, 1973. Accordingly the balance of retained earnings at the beginning of the year and the depreciation for the year ended March 31, 1973, have been restated to give effect to these adjustments.

2. Deferred Charges

Deferred charges represent costs of \$190,280 to relocate the head office of the Commission from Ottawa to Edmonton as well as \$152,307 on termination of project site investigations. Costs of the head office move are being amortized over 5 years and site investigation costs over 3 years. Charges to operations in the current year were \$30,000 and \$76,155 respectively.

3. Advances from Canada

The Commission receives funds for capital expenditures by way of interest-bearing advances from Canada. Repayments of principal and interest are made annually and are extended over the economic life of the related asset which varies from ten to forty years. During 1974-75 the Commission will pay the sum of \$1,564,000 in respect of the principal of such loans.

The amount of \$75,186,707 includes \$50,000 for investigation of projects.

4. Remuneration of members and officers

Included in expense for 1973-74 is remuneration of officers as officers, \$142,000. The Commission has six officers and three members. One member is also an officer. No remuneration was paid to the members as members.

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1974 and the statement of income and expense, balance of retained earnings and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1974 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent, except for the change in policy with respect to depreciation referred to in Note 1 to the financial statements, with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Commission.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

**NORTHERN TRANSPORTATION COMPANY LIMITED
AND SUBSIDIARY COMPANIES**
(Incorporated under the Canada Corporations Act)
CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1973
(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash	\$ 62,217	\$ 147,319	Bank indebtedness (Note 5)	\$ 336,485	\$
Short-term deposits	385,000	1,200,000	Accounts payable and accrued liabilities	3,635,481	1,738,773
Accounts receivable	2,355,541	1,659,488	Due to affiliated companies	214,265	76,468
Operating and general supplies (Note 2)	1,013,831	695,469	Current portion of long-term debt	4,009,000	3,000,000
Prepaid expense	46,637	17,839		8,195,231	4,815,241
	3,863,226	3,720,115			
Insurance Investment Fund:			Long-term Debt (Note 6)	40,285,352	12,600,000
Short-term deposits		1,000,000	Deferred Income Tax (Note 7)	260,545	2,420,680
Capital Assets:			Equity:		
Property, plant and equipment (Note 3)	82,309,696	48,015,201	Capital Stock:		
Less: Accumulated depreciation	30,312,944	25,004,006	Authorized—50,000 common shares of no par value		
	51,996,752	23,011,195	Issued—1,520 shares, fully paid	152,000	152,000
Advances to contractors		1,343,028	Contributed surplus	1,036,186	1,036,186
	51,996,752	24,354,223	Retained earnings	6,063,106	7,050,231
Extra-provincial Trucking Authorities (Note 4)	132,442		Reserve for insurance		1,000,000
	\$55,992,420	\$29,074,333		7,251,292	9,238,417
				\$55,992,420	\$29,074,338

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

H. B. ROBINSON
Director

I have examined the above consolidated balance sheet and the related consolidated statements of income and expense, retained earnings and source and application of funds and have reported thereon under date of March 7, 1974 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Operating revenue	\$16,398,662	\$15,849,267
Expense:		
Freight haulage	6,876,390	4,340,504
Terminal operations	3,841,013	2,035,551
Maintenance and repairs	2,246,316	1,470,040
Administration and marketing	1,482,616	857,642
Depreciation	3,890,963	2,506,779
	<u>18,337,298</u>	<u>11,210,516</u>
Net loss from operations	1,938,636	(4,638,751)
Other income and expense:		
Interest income	69,008	85,717
Gain on disposal of fixed assets	20,176	4,810
	<u>89,184</u>	<u>90,527</u>
Less: Interest on debt	2,254,207	1,123,158
Net other expense	<u>2,165,023</u>	<u>1,032,631</u>
Net loss before income tax	4,103,659	(3,606,120)
Less: Deferred income tax (Note 7)	2,116,534	
Provision for income tax		<u>1,650,897</u>
Net loss	\$ 1,987,125	\$ (1,955,223)

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Balance at January 1	\$7,050,231	\$ 5,395,008
Net loss for the year	<u>1,987,125</u>	<u>(1,955,223)</u>
	5,063,106	7,350,231
Transfer from reserve for insurance	<u>1,000,000</u>	<u>(300,000)</u>
Balance at December 31	\$6,063,106	\$ 7,050,231

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Source of Funds:		
Loans from Canada	\$31,500,000	\$ 2,000,000
Insurance investment fund	1,000,000	(300,000)
Mortgage on assets of subsidiary	190,000	
Sale of capital assets	34,906	
Other		32,700
	<u>32,724,906</u>	<u>1,732,700</u>
Application of Funds:		
Net loss	1,987,125	(1,955,223)
Items included in operations not requiring an outlay of funds	<u>(1,759,099)</u>	<u>(4,291,913)</u>
	228,026	(6,247,136)
Capital assets	30,680,701	4,622,150
Repayment of loans from Canada	4,000,000	3,000,000
Assets acquired on purchase of subsidiary	1,048,409	
Mortgage repayments	4,649	
	<u>35,961,785</u>	<u>1,375,014</u>
Decrease in Working Capital	3,236,879	(357,686)
Working Capital deficiency at beginning of year	1,095,126	1,452,812
Working Capital deficiency at end of year	\$ 4,332,005	\$ 1,095,126

The accompanying notes are an integral part of the financial statements.

NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded AND SUBSIDIARY COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Principles of Consolidation

The consolidated financial statements were prepared in accordance with generally accepted accounting principles and include the financial results of Northern Transportation Company Limited and Grimshaw Trucking and Distributing Ltd.

Yellowknife Transportation Company Limited has been dormant since 1966 at which time the assets and liabilities of that company were transferred to Northern Transportation Company Limited.

The 1972 comparative figures do not include the financial results of Grimshaw Trucking and Distributing Ltd. as all of its issued and outstanding shares were acquired effective January 1, 1973.

2. Inventory Valuation

Materials and supplies in inventory are valued at the lower of cost or estimated net realizable value.

3. Land Appraisal

All of the land owned by Grimshaw Trucking and Distributing Ltd. was appraised at market value as of January 1, 1973 by General Appraisal of Canada Limited. The recorded value of the land has been adjusted to reflect this appraisal. Plant, equipment and other property are recorded at cost.

4. Extra-provincial Trucking Authorities

The Amount of \$132,442 represents the value of the general merchandise operating authorities between the Province of Alberta and the Northwest Territories, being the excess of cost over underlying equity of assets taken over at the date of acquisition of Grimshaw Trucking and Distributing Ltd.

5. Bank Indebtedness

The accounts receivable of Grimshaw Trucking and Distributing Ltd. are assigned as collateral security for bank indebtedness.

6. Long-term Debt

The Company during the current and prior periods has borrowed various amounts from Canada subject to the terms and conditions prescribed by the Governor in Council. At December 31, 1973 outstanding principal amounted to \$44,100,000 of which \$4,000,000 is due within one year and the balance of \$40,100,000 is repayable by October 15, 1978.

A mortgage, secured by a charge against the Edmonton property of a subsidiary, is repayable in monthly instalments through April 1983. The balance owing is \$194,352 of which \$9,000 is due within one year.

7. Deferred Income Tax

It is the policy of the Company to claim for tax purposes, capital cost allowance in amounts differing from the depreciation charged against operations.

No capital cost allowance will be claimed for tax purposes in 1973. Accordingly, deferred income tax has been adjusted to reflect, at current tax rates, the reduction in future tax payable arising from the depreciation charged to operations of the year.

8. Supplementary Information

The Company has nine directors and five officers; four officers are also directors. Remuneration of directors as directors was \$2,000 and remuneration of officers as officers was \$85,000.

AUDITOR GENERAL OF CANADA

Ottawa, March 7, 1974.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA,

Sir,

I have examined the consolidated balance sheet of Northern Transportation Company Limited and subsidiary companies as at December 31, 1973 and the consolidated statements of income and expense, retained earnings and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation and its subsidiary companies as at December 31, 1973 and the results of their operations and the source and application of their funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and its subsidiary companies, the financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

PACIFIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current assets:			Current liabilities:		
Cash	\$ 21,186	\$ 333,280	Accounts payable and accrued liabilities	\$ 242,294	\$ 391,940
Accounts receivable	361,706	264,232			
Prepaid expense	10,089	7,733	Proprietary equity of Canada:		
	392,981	605,245	Residual value of capital assets financed from		
Capital assets:			parliamentary appropriations	631,238	516,223
Transferred at cost less depreciation (\$53,210 –			Contribution in excess of deficit incurred . . .	150,687	213,305
1973; \$98,261 – 1972) thereon	482,990	520,690		781,925	729,528
At cost	222,987	34,357			
	705,977	555,047			
Less: Accumulated depreciation	74,739	38,824			
	631,238	516,223			
	\$1,024,219	\$1,121,468		\$1,024,219	\$1,121,468

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

STANLEY T. CLARKE
ChairmanW. E. CUNNINGHAM
MemberI have examined the above Balance Sheet and the related statement of
Income and Expenditure and have reported thereon under date of March 29,
1974 to the Minister of Transport.J. J. MACDONELL
Auditor General of Canada.

PACIFIC PILOTAGE AUTHORITY—Concluded

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1973AUDITOR GENERAL OF CANADA
Ottawa, March 29, 1974.(with comparative figures for the eleven months ended
December 31, 1972)

	1973	1972
Income:		
Pilotage charges	\$3,824,586	\$2,657,608
Expenditure:		
Pilots' fees, salaries and benefits	3,240,540	2,558,348
Pilot boats	504,267	318,751
Staff salaries and benefits	262,755	222,517
Professional and special services	133,354	60,179
Communications	29,088	18,330
Transportation and travel	27,010	8,773
Rentals	20,787	19,502
Utilities, material and supplies	16,055	12,870
Repairs and maintenance	15,113	11,610
Depreciation	46,118	38,824
	<u>4,295,087</u>	<u>3,269,704</u>
Operating deficit	470,501	612,096
Less: Other income (including proceeds on disposal of fixed assets, \$63,820 — 1973) . .	66,011	9,834
	<u>404,490</u>	<u>602,262</u>
Add: Acquisition of capital assets	188,631	34,357
Excess of expenditure over income (Deficit) . .	<u>\$ 593,121</u>	<u>\$ 636,619</u>
Excess of expenditure over income (Deficit) provided for by —		
Transport Vote 125b of 1971-72	\$	\$ 121,100
Transport Vote 115 of 1972-73	201,690	676,000
Transport Vote 100 of 1973-74	496,000	
Depreciation	46,118	38,824
Government department which provided certain major services without charge		14,000
	<u>743,808</u>	<u>849,924</u>
Less: Contribution in excess of Deficit incurred	150,687	213,305
	<u>\$ 593,121</u>	<u>\$ 636,619</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. The Pacific Pilotage Authority was established on February 1, 1972, pursuant to the Pilotage Act. Until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit is to be recovered from parliamentary appropriations provided for that purpose.
2. Expense includes remuneration of Members as Members \$34,650, and remuneration of officers \$72,777. The Authority has seven members and four officers. One officer is also a member.
3. The Authority has an outstanding commitment in respect of a bare boat charter under the terms of which it is required to pay an annual rental of \$32,229 up to and including 1988.
4. A contingent liability exists with respect to the receipt of an originating notice of an intended appeal arising out of a decision handed down by the Authority as a result of a public hearing.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1973 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

ROYAL CANADIAN MINT

(Established by the Royal Canadian Mint Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash on hand and on deposit with the Receiver General for Canada	\$ 264,007	\$1,886,446	Accounts payable and accrued liabilities . . .	\$ 3,035,159	\$1,538,654
Accounts receivable	1,046,450	687,530	Advance payments received for numismatic coin	1,822,049	892,696
Inventories, at cost (Note 1):			Due to the Receiver General for Canada . . .	4,013,746	962,338
Metals	\$2,634,984	545,417	Total current liabilities	8,870,954	3,393,688
Work in progress	2,517,299	1,162,687			
Operating and maintenance supplies	644,832	393,600	Equity of Canada:		
	5,797,115	2,101,704	Loans from Canada for the acquisition of capital assets	3,942,000	2,942,000
Prepaid expense	35,008	106,371	Reserve for losses		
Total current assets	7,142,580	4,782,051	Balance at January 1	\$1,000,000	1,000,000
			Net income for the year	3,051,408	962,338
Capital Assets, at cost (Note 2):				4,051,408	1,962,338
Land	1,189,402	1,116,566	Less: Excess over statutory limitation—due to the Receiver General for Canada	3,051,408	962,338
Equipment	1,401,617	464,150	Balance at December 31	1,000,000	1,000,000
Construction in progress	4,149,149	1,130,116		4,942,000	3,942,000
	6,740,168	2,710,832			
Less: Accumulated depreciation	288,453	157,195			
	6,451,715	2,553,637			
Deferred charges (Note 3)	218,659				
	\$13,812,954	\$7,335,688		\$13,812,954	\$7,335,688

The accompanying notes are an integral part of the financial statements.

Certified Correct:

G. J. GROLEAU

Chief of the Financial Division

Approved:

G. W. HUNTER

Master of the Mint

I have examined the above balance sheet and the related statements of income and expense and source and application of funds and have reported thereon under date of April 10, 1974 to the Minister of Supply and Services.

J. J. MACDONELL

Auditor General of Canada

ROYAL CANADIAN MINT—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Income:		
Domestic coin	\$16,092,813	\$ 9,262,950
Numismatic coin	4,320,932	3,125,901
Foreign contracts	2,577,233	2,037,414
Refining	803,595	473,624
Olympic coin	108,441	
Miscellaneous	68,326	52,882
	<u>23,971,340</u>	<u>14,952,771</u>
Expense:		
Cost of materials used	13,840,178	8,607,666
Salaries and wages	4,307,625	3,235,367
Employee benefits	374,803	279,894
Utilities and supplies	720,749	600,211
Building and equipment rental	525,275	493,255
Transportation and communications	405,480	349,387
Security	280,691	231,060
Repairs and maintenance	147,683	23,901
Depreciation	136,126	76,829
Professional services	91,828	32,764
Loan interest		11,935
Other	89,494	48,164
	<u>20,919,932</u>	<u>13,990,433</u>
Net income (Note 4)	\$ 3,051,408	\$ 962,338

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Source of Funds:		
Net income	\$ 3,051,408	\$ 962,338
Depreciation, not requiring an outlay of funds	136,126	76,829
Increase in capital loans	1,000,000	2,942,000
	<u>4,187,534</u>	<u>3,981,167</u>
Application of Funds:		
Acquisition of capital assets	4,034,204	2,102,794
Deferred charges	218,659	
Income in excess of statutory limitation payable to the Receiver General for Canada	3,051,408	962,338
	<u>7,304,271</u>	<u>3,065,132</u>
Increase (Decrease) in Working Capital	(3,116,737)	916,035
Working Capital at beginning of year	1,388,363	472,328
Working Capital at end of year	\$(1,728,374)	\$1,388,363

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS AS AT DECEMBER 31, 1973

1. Inventories

Inventories do not include those held in safekeeping at December 31, 1973:

a) on behalf of the Department of Finance, comprising

- gold bullion, 134,539 troy ounces, (133,625 troy ounces in 1972);
- silver bullion, 892,448 troy ounces, (1,176,282 troy ounces in 1972);
- silver bullion for Olympic coins, 3,886,488 troy ounces, (nil in 1972);
- coin, with a face value of \$1,265,400, (\$1,937,000 in 1972).

b) on behalf of others, comprising

- gold bullion, 115,733 troy ounces, (124,328 troy ounces in 1972);
- silver bullion, 1,316,818 troy ounces, (nil in 1972).

The unprecedented demand for Canadian coinage during 1973 resulted in numerous uncompleted coin orders at December 31, 1973. In view of this situation, and notwithstanding section 24(2) of the Royal Canadian Mint Act which states that "The Auditor General shall inspect the inventories of stores and metals of the Mint at least once in each year", officials of the Mint deemed that it was not in the public interest to undertake a physical stocktaking at that time which would result in a loss of production. Accordingly, the Auditor General was requested and agreed to postpone his inspection of the inventories in the coin producing divisions of the Mint for the year ended December 31, 1973 until March 31, 1974.

2. Capital Assets

The existing Mint building and much of its equipment is rented from the Department of Public Works and the Department of Finance, respectively.

The land and construction in progress relates to the new Mint in Winnipeg and includes interest on loans for the acquisition of capital assets in the amount of \$230,571 to December 31, 1973 and \$45,933 to December 31, 1972.

Capital expenditure approved for the year ended December 31, 1974 in the amount of \$13,863,000 includes \$12,738,000 for construction and other costs associated with the new Mint, the total cost of which is now estimated at \$19,700,000.

3. Deferred Charges

These charges represent costs incurred in preparation for the transfer of operations to the new Mint. Amortization of these charges will commence when the new Mint becomes operative.

4. Services provided without charge

The cost of cheque issue and payroll services, estimated at \$37,600 for 1973, (\$34,300 for 1972), provided without charge by the Department of Supply and Services is not reflected in the accounts.

5. Remuneration of Directors and Officers

The Mint has seven directors and four officers; one officer is also a director. No remuneration was paid to the directors as directors. Remuneration of officers as officers was \$114,000 in 1973, (\$108,000 in 1972).

ROYAL CANADIAN MINT—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, April 10, 1974.

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1973 and the statements of income and expense and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As mentioned in Note 1 to the financial statements I was requested and agreed to postpone my inspection of the inventories in the coin producing divisions of the Mint until March 31, 1974. My inspection was completed on March 29, 1974 but because of the time factor required for the reconciliation of all subsidiary records with year-end balances and the expressed wishes of the Master of the Mint to table these financial statements and my report thereon as soon as possible after that date, I have not been able to reconcile the results of my inspection with the records of the Mint with respect to the inventories of metals and work in progress owned by the Mint and the quantities of silver bullion owned by the Department of Finance and others at December 31, 1973.

In my opinion, subject to any adjustments that may be required with respect to the inventories referred to above, these financial statements give a true and fair view of the financial position of the Mint as at December 31, 1973 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Mint, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Mint.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

ST. CLAIR RIVER BROADCASTING LIMITED

(Incorporated under the Ontario Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1974

(with comparative figures as at March 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
Current:			Current		
Cash	\$ 4,874	\$ 1,148	Accounts payable	\$ 2,500	\$ 2,500
Short-term deposits	250,000	240,000	Accrued interest on Baton Broadcasting Limited notes payable to vendors of CKLW-TV	912,331	653,304
	254,874	241,148	Deficiency in investment in CKLW-TV partnership (Note 1)		
Organization expense	4,238	2,988	Share of accumulated loss on partnership operations	\$ 2,107,576	1,557,949
			Less: amount invested	1,837,369	1,679,153
				270,207	(121,204)
				1,185,038	534,600
			DEFICIENCY IN ASSETS		
			Capital:		
			Authorized (Note 2)		
			3600 - 6% non voting, non-cumulative non-participating, redeemable preference shares, having a par value of \$10.00 per share	\$36,000	
			4000 - common shares of no par value having a maximum issue price of	13,000,000	
				\$13,036,000	
			Issued and fully paid		
			805 common shares of no par value	1,600,005	1,600,005
			Deficit per statement	2,525,931	1,890,469
				(925,926)	(290,464)
	\$259,112	\$244,136		\$ 259,112	\$ 244,136

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

LISTER S. SINCLAIR
DirectorV.F. DAVIES
Director

I have examined the above balance sheet and the related statements of income and expense and deficit and have reported thereon under date of June 21, 1974 to the Canadian Broadcasting Corporation and the Secretary of State.

J. J. MACDONELL
Auditor General of CanadaSTATEMENT OF INCOME AND EXPENSE FOR
THE YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
INCOME:		
Interest on short-term deposits	\$ 17,847	\$ 12,188
Interest on investment in CKLW-TV	158,216	104,700
	\$176,063	116,888
EXPENSE:		
Administrative expense	2,871	2,883
Share of loss on CKLW-TV partnership operations	549,627	339,741
Interest on partner's notes (Note 1)	259,027	260,698
	811,525	603,322
Excess of expense over income	\$635,462	\$486,434

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE
YEAR ENDED MARCH 31, 1974

(with comparative figures for the year ended March 31, 1973)

	1974	1973
Balance at beginning of year	\$1,890,469	\$1,404,035
Excess of expense over income for the year	635,462	486,434
Balance at end of year	\$2,525,931	\$1,890,469

The accompanying notes are an integral part of the financial statements.

ST. CLAIR RIVER BROADCASTING LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, June 21, 1974.

1. Deficiency in Investment in CKLW—TV Partnership

This represents the Company's 25% share in the partnership with Baton Broadcasting Limited (now CFTO—TV Limited), which operates Station CKLW—TV, Windsor, Ontario.

The partnership purchased Station CKLW—TV for US \$5,000,000, each partner contributing in cash one-quarter of the purchase price or US \$1,250,000. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited (now CFTO—TV Limited) amounting to US \$2,500,000 maturing on May 31, 1975, on which St. Clair River Broadcasting Limited is to pay interest at 9% per annum compounded annually.

In accordance with the terms of the partnership agreement the Company gave notice to Baton Broadcasting Limited (now CFTO—TV Limited) on February 28, 1974, of its intent to acquire the remaining interest of that Company in the partnership at cost plus interest. The estimated cost of such acquisition is \$6,322,731.

By March 31, 1974, the Company had invested \$1,837,369 in the partnership including \$459,732 for its share of interest earned on the cash contributed by the partners, which was credited to the partners under the terms of the agreement.

The operations of Station CKLW—TV for the year ended March 31, 1974, resulted in a loss of \$2,198,508 made up of \$575,175 for the five-month period to August 31, 1973, based on audited financial statements for the year ended August 31, 1973, and \$1,623,333 for the seven-month period ending March 31, 1974, based on audited financial statements for that period. At March 31, 1974, the cumulative deficit of Station CKLW—TV was \$8,430,305 of which the Company's share was \$2,107,576, thus reducing the Company's investment in the partnership as shown in the balance sheet to a deficit of \$270,207.

2. On February 18, 1974, the Company received authorization to increase the maximum issue price of the common shares to \$13,000,000.

3. There was no remuneration paid to the five directors and the four officers, two of whom are also directors.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE JAMES HUGH FAULKNER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the balance sheet of St. Clair River Broadcasting Limited as at March 31, 1974 and the statements of income and expense and deficit for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY

(Established by the St. Lawrence Seaway Authority Act)

BALANCE SHEET AS AT DECEMBER 31, 1973

(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Current Assets:			Current Liabilities:		
Cash and short-term deposits	\$ 19,715,705	\$ 3,584,799	Accounts payable and accrued liabilities . .	\$ 7,728,234	\$ 13,078,119
Due from The Seaway International Bridge Corporation, Ltd.	7,549	11,478	Due to Saint Lawrence Seaway Development Corporation re tolls	346,441	343,484
Due from Canada			Due to Canada		
Welland Section operating deficit . . .	1,436,119	630,920	Principal and interest on loans	8,850,000	
Non-Toll Canals (Exhibit 1)	51,210	(136,370)	Contractors' holdbacks	1,011,173	2,915,780
Final settlement re: Caughnawaga Indian Band	419,108		Total Current Liabilities	17,935,848	16,337,383
Accounts receivable (less allowance for doubtful accounts)	2,209,867	2,794,268	Contractors' security deposits and toll guarantees (contra)	162,243	105,888
Inventories of materials, minor equipment and shop work in progress, at cost	1,037,797	1,009,720	Accumulated provision for replacement of machinery and equipment	13,278,845	12,278,279
Total Current Assets	24,877,355	7,894,815	Unfunded free balance	127,335	101,055
Bonds and Cash held as contractors' security deposits and toll guarantees (contra)	162,243	105,888		13,406,180	12,379,334
Long term agreements of sales of land . . .	9,200	5,600	Proprietary equity of Canada:		
Replacement fund (comprising Canada bounds at cost, \$13,329,706; market value \$12,656,856; less over-invested balance, \$50,861)	13,278,845	12,278,279	Capital assets entrusted to the Authority by the Governor in Council under section 14 of the Act (Welland Canal) . . .	130,254,618	130,254,618
Mortgage receivable—5¼%	823,726	831,952	Contribution by Canada for acquisition of capital assets	1,633,454	831,732
Investment in:			Loans under section 28 of the Act		
The Seaway International Bridge Corporation, Ltd.	8,000	8,000	Interest-bearing	546,250,000	519,600,000
The Great Lakes Pilotage Authority, Ltd.	1,500	1,500	Interest-free	72,500,000	72,500,000
Capital assets, at cost or transfer value (Schedule B)	780,033,970	762,687,499	Interest on loans—payment deferred . . .	139,752,542	122,420,416
				890,390,614	845,606,766
			Deduct: Deficit—Per Statement of Deficit	102,700,046	90,615,838
			Net Equity	787,690,568	754,990,928
	\$819,194,839	\$783,813,533		\$819,194,839	\$783,813,533

The accompanying notes are an integral part of the financial statements.

Certified correct:

J.M. MARTIN

Director of Finance and Accounting

Approved:

PAUL D. NORMANDEAU

President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 29, 1974, to the Minister of Transport.

J.J. MACDONELL

Auditor General of Canada

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1973
(with comparative figures for the year ended December 31, 1972)

	Montreal-Lake Ontario Section		Welland Section		Totals	
	1973	1972	1973	1972	1973	1972
Income—						
Tolls assessed and lockage fees	\$20,390,412	\$19,973,495	\$ 4,249,800	\$ 4,263,931	\$24,640,212	\$24,237,426
Rentals	159,150	121,372	599,852	649,032	759,002	770,404
Wharfage	17,315	7,871	365,673	374,003	382,988	381,874
Interest	1,148,272	774,897	676,260	29,122	1,824,532	804,019
The Seaway International Bridge Corporation, Ltd.—net income	137,549	121,478			137,549	121,478
S.L.S. "Hercules"—heavy lift charges	134,396	169,625			134,396	169,625
Miscellaneous	175,795	230,339	340,902	668,439	516,697	898,778
	<u>22,162,889</u>	<u>21,339,077</u>	<u>6,232,487</u>	<u>5,984,527</u>	<u>28,395,376</u>	<u>27,383,604</u>
Expense—						
Operation and maintenance:						
Salaries and wages (excluding \$43,401 charged to construction costs)	4,381,639	4,205,876	6,148,947	5,836,283	10,530,586	10,042,159
Employee benefits	537,885	458,139	758,503	663,273	1,296,388	1,121,412
Major maintenance materials and services	456,483	768,002	2,225,030	908,782	2,681,513	1,676,784
Grants in lieu of municipal taxes	86,139	71,302	713,476	663,913	799,615	735,215
Rental of traffic control equipment			319,370	254,412	319,370	254,412
Bridge operating services by railway companies	143,991	148,478	127,883	218,269	271,874	366,747
Security guards	227,568	216,051		222	227,568	216,273
Other materials and services	1,452,042	1,304,819	1,454,973	1,529,178	2,907,015	2,833,997
	<u>7,285,747</u>	<u>7,172,667</u>	<u>11,748,182</u>	<u>10,074,332</u>	<u>19,033,929</u>	<u>17,246,999</u>
Regional administration:						
Salaries and wages	991,144	878,206	878,548	809,768	1,869,692	1,687,974
Employee benefits	110,550	98,315	108,589	97,159	219,139	195,474
Office expenses	63,983	54,972	66,563	84,939	130,546	139,911
Travel and removal	19,713	18,961	16,758	20,205	36,471	39,166
Miscellaneous	197,038	80,890	113,147	90,358	310,185	171,248
	<u>1,382,428</u>	<u>1,131,344</u>	<u>1,183,605</u>	<u>1,102,429</u>	<u>2,566,033</u>	<u>2,233,773</u>
Less portion applicable to						
Non-toll canals	35,514	41,225	98,603	83,065	134,117	124,290
Construction costs			48,000	48,000	48,000	48,000
	<u>35,514</u>	<u>41,225</u>	<u>146,603</u>	<u>131,065</u>	<u>182,117</u>	<u>172,290</u>
	<u>1,346,914</u>	<u>1,090,119</u>	<u>1,037,002</u>	<u>971,364</u>	<u>2,383,916</u>	<u>2,061,483</u>
Headquarters administration (Schedule A)	1,398,440	1,230,426	1,814,589	1,567,669	3,213,029	2,798,095
Engineering expense (Schedule A)	934,588	844,733	775,134	694,591	1,709,722	1,539,324
Construction Branch expense (Schedule A)	243,500	183,015	741,658	550,042	985,158	733,057
Provision for doubtful accounts	250,000				250,000	
	<u>2,826,528</u>	<u>2,258,174</u>	<u>3,331,381</u>	<u>2,812,302</u>	<u>6,157,909</u>	<u>5,070,476</u>
	<u>11,459,189</u>	<u>10,520,960</u>	<u>16,116,565</u>	<u>13,857,998</u>	<u>27,575,754</u>	<u>24,378,958</u>
Net operating income (loss) before providing for interest and for replacement of machinery and equipment	10,703,700	10,878,117	(9,884,078)	(7,873,471)	819,622	3,004,646
Interest on loans from Canada (excluding \$3,340,570 charged to construction costs—Note 3)	21,699,075	20,581,551	13,576,657	2,120,994	35,275,732	22,702,545
Interest on claims of the Caughnawaga Indian Band		40,100				40,100
Provision for replacement of machinery and equipment	1,088,833	1,147,353			1,088,833	1,147,353
	<u>22,787,908</u>	<u>21,769,004</u>	<u>13,576,657</u>	<u>2,120,994</u>	<u>36,364,565</u>	<u>23,889,998</u>
Net loss for the year	\$12,084,208	\$10,890,887	\$23,460,735	\$ 9,994,465	\$35,544,943	\$20,885,352

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF DEFICIT FOR THE YEAR
ENDED DECEMBER 31, 1973

	Montreal- Lake Ontario Section	Welland Section	Total
Balance as at December 31, 1972	\$ 90,615,838	\$	\$ 90,615,838
Add: Loss for the year per Statement of Income and Expense	12,084,208	23,460,735	35,544,943
Capital expenditures		552,040	552,040
Caughnawaga Band settlement (incl. interest of \$70,574) ..	419,108		419,108
	103,119,154	24,012,775	127,131,929
Deduct: Recovered from Trans- port Vote 105 of 1973-74 ..		24,012,775	24,012,775
Recoverable from Transport Vote 105B of 1973-74	419,108		419,108
Balance as at December 31, 1973	\$102,700,046	\$	\$,102,700,046

The accompanying notes are an integral part of the financial statements.

NON-TOLL CANALS

EXHIBIT 1

STATEMENT OF EXPENSE, INCOME AND CAPITAL
EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Expense		
Operation and maintenance		
Salaries and wages	\$ 838,624	\$ 804,466
Employee benefits	126,141	105,347
Grants in lieu of municipal taxes	348,891	255,116
Federal Labour Intensive Programme		1,173,880
Major maintenance materials and services ..	136,039	133,665
Other materials and services	177,478	204,945
	1,627,173	2,677,419
Administration and engineering expense (por- tion applicable to non-toll canals)	298,179	441,014
	1,925,352	3,118,433
Income		
Rentals	597,339	825,861
Wharfage	5,423	5,185
Miscellaneous	87,444	208,784
	690,206	1,039,830
Operating deficit	1,235,146	2,078,603
Capital expenditure	13,706	6,492
Net expenditure	\$1,248,852	\$2,085,095
Net expenditure provided for by—		
Transport Vote 130 of 1972-73	\$ 397,642	
Transport Vote 110 of 1973-1974	800,000	
	1,197,642	
Add: Amount to be recovered from parlia- mentary appropriations	51,210	
	\$1,248,852	

SCHEDULE "A"

STATEMENT OF HEADQUARTERS ADMINISTRATION,
ENGINEERING AND CONSTRUCTION BRANCH
EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	1973	1972
HEADQUARTERS ADMINISTRATION		
Salaries of members and executive officers ..	\$ 244,677	\$ 185,100
Other salaries	2,262,654	2,119,923
Employee benefits	297,841	256,978
Office expense	122,491	125,592
Rental of office machines	115,613	109,723
Travel and removal	90,179	100,236
Communications	87,250	89,541
Office accommodation	72,156	70,507
Publications	57,759	30,644
Grants in lieu of municipal taxes	44,332	45,480
Miscellaneous	165,820	108,747
	3,560,772	3,242,471
Less portion allocated to		
Non-toll canals	100,270	98,729
Construction costs	247,473	345,647
	347,743	444,376
Total per Statement of Income and Expense	\$3,213,029	\$2,798,095
ENGINEERING		
Salaries and wages	\$1,626,444	\$1,687,874
Employee benefits	188,577	192,700
Office expense	81,176	80,072
Office accommodation	75,775	121,296
Travel and removal	60,533	74,253
Miscellaneous	2,698	3,338
	2,035,203	2,159,533
Less portion allocated to		
Non-toll canals	52,617	186,682
Construction costs	272,864	433,527
	325,481	620,209
Total per Statement of Income and Expense	\$1,709,722	\$1,539,324
CONSTRUCTION BRANCH		
Salaries and wages	\$1,858,122	\$2,015,206
Employee benefits	213,392	220,277
Travel and removal	48,708	45,538
Testing and drilling services	47,762	61,097
Equipment costs	34,772	45,631
Office expense	27,132	28,429
Office accommodation	7,138	10,207
Public notices	6,843	14,476
Miscellaneous	13,365	78,598
	2,257,234	2,519,459
Less portion allocated to		
Non-toll canals	11,175	31,313
Construction costs	1,260,901	1,755,089
	1,272,076	1,786,402
Total per Statement of Income and Expense	\$ 985,158	\$ 733,057

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.
(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1973
(with comparative figures as at December 31, 1972)

ASSETS	1973	1972	LIABILITIES	1973	1972
Cash	\$19,158	\$14,171	Due to The St. Lawrence Seaway Authority	\$ 7,549	\$11,458
Accounts receivable	4,308	3,711	Accounts payable	9,317	5,785
Equipment, at cost	73,428	73,428	Deferred income from tolls	4,875	3,489
Less: Accumulated depreciation	59,153	54,558	Debentures (interest free)	8,000	8,000
	14,275	18,870	Capital stock:		
			Authorized—50 shares of \$1,000 each		
			Issued—8 shares, fully paid	8,000	8,000
	\$37,741	\$36,752		\$37,741	\$36,752

Note—The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1973, amounted to \$137,549. This amount was transferred to The St. Lawrence Seaway Authority to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of \$12,320,631 at December 31, 1973, compared with an unamortized balance of \$11,863,623 at December 31, 1972.

Approved on behalf of the Board:

PAUL D. NORMANDEAU
President and Director

DAVID W. OBERLIN
Vice President and Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of February 28, 1974 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

**STATEMENT OF INCOME AND EXPENSE FOR
THE YEAR ENDED DECEMBER 31, 1973**

(with comparative figures for the year ended December 31, 1972)

	1973	1972
Income:		
Tolls	\$521,116	\$470,037
Other	9,740	12,514
	530,856	482,551
Expense:		
Salaries and wages	262,909	243,579
Employee benefits	29,488	28,102
Maintenance materials and services	32,593	19,206
Advertising	16,958	20,576
Grant in lieu of municipal taxes	14,651	15,032
Rental of toll collection machines	12,775	12,810
Electricity, fuel and water	10,237	8,531
Provision for depreciation	4,595	4,747
Office supplies, etc.	3,236	2,773
Insurance	1,590	1,507
Miscellaneous	4,275	4,210
	393,307	361,073

Balance of net income transferred to The St. Lawrence Seaway Authority (see note to Balance Sheet)	\$137,549	\$121,478
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AUDITOR GENERAL OF CANADA
Ottawa, February 28, 1974.

THE HONOURABLE JEAN MARCHAND,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of the Seaway International Bridge Corporation, Ltd. as at December 31, 1973 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

URANIUM CANADA, LIMITED

(Incorporated under the Canada Corporations Act)

FINANCIAL STATEMENTS NOT AVAILABLE AT THE DATE OF PRINTING.



